19 52.

File No. R 55

647
Rev(C.T.)
dt 21/2/57

Rehabilitation, Housing & Backward C. DEPARTMENT

D- BRANCH

E.K.S Dep. No. 44

S 1.

Subject:— Report on the Test Audit of the P.D.B.

p 62E of Dy. C.E.P. BIJAPUR for

the period ending 30th Sept. 1951 &

the period ending 31st March 1952.

B Dup
28m
23/3/57

B Class
Karnatak

File No. R 55

Std. Sectt. Slip 24-A

[935— 50, 10· 9-50—R2·
G. R., G. D., No. 2104, dated 27-6-22.]·

Bld. Sectt. 78 a.

DOCKET SHEET

Subject:— Audit Report of the Dy. C. of P. Bijapur. from the beginning to end of Sept. 1951.

File No. R55

Reh. DEPT.

S. BRANCH.

References:— Bijapur Dist

Date.	To whom sent.	Notes and instructions.

Audit Report on the accounts of the Deputy Custodian of Evacuee Property,Bijapur,from the beginning to end of September 1951.

:------

No.O.A.Evacuees/ 1468 60

To
The Custodian of Evacuee Properties,
Bombay.

The audit of the accounts of the Dy.Custodian of Evacuee Properties in Bijapur Dist.from the beginning to the end of September 1951 was taken up between 22nd and 24th December 1951 in the Office of the Collector and Dy.Custodian Bijapur.The transactions pertaining to the entire period of audit were generally scrutinised.

2. The Account nt General,Bombay,had authorised the Treasury Officer Bijapur to open a Personal Deposit Account in the name of the Dy.Custodian of Evacuee Property in his letter No.D.A.Ref 1/9 dt 13-9-49-It was stated that there were no transactions at the Dist.Head Quarters,Bijapur and consequently no staff was employed to do this work and t erefore none of the registers prescribed in Rule No.39 of the Administration of Evacuee Property(Central)Rules 1950 showing district consolidated position in the Office of the Dy.Custodian of Evacuee Property, Bijapur was maintained.

3.(a)(i)No attempt was been made to reconcile the differances in Treasury balance and the cash book balance of Deposit account wit the result that the requirements of Rule 40 of the Adminis--tration of Evacuee Property(Central)Rules 1950 could not be complied with. Cash balance on hand was stated to be "Nil" in t e Office of the Dy.Custodian of Evacuee Property.As regards the taluka,the position as disclosed in the Day Book of the Treasury Officer Bihapur was as follows:-

(ii)The personal Deposit account which was authorised to be opened during Sept.'49 actually came into existence in Bija--pur Treasury on 9-8-51 only when Mamlatdar(Asstt Custodian) Bagalkot credited a sum of Rs.6,548-15-0 on 9-8-51.Mamlatdar Bagalkot had already realised sales proceeds of slabs,rents of plots and huts belonging to evacuees in his taluka for which he has kept accounts in rough exercise books called "Keerd and "Allahida" from 14-2-1950 to 31-7-1951. Expenditure incurred on watchmen pay etc.has also been accounted in these rough books.These receipts and payments, remained out of regular accounts upto 9-8-51 when the net receipts were credited to Personal Deposit Account.The Collector and Dy.Custodian of Evacuee Property Bijapur may be requested to state the authority under which "Receipts realised by the Mamlatdar Bagalkot were kept aside in Sub-Treasury and treated as "Allahida"and why the same were not credited to "Personal Deposit Account" of the Dy.Custodian Bijapur which was already authorised to be opened in Sept.'49.

(b)The above position of the Deposit Account as it appears in the Treasury day book was found to be not agreeing with the details of the certificate furnished in statement No.I for the quarter ended 31-3-1951(such statements for subsequent quarters are under preparation now)as the first credit of Rs. 6,548-15-0 from the Bagalkot Taluka appeared in the Treasury Account only on 9-8-1951 and therefore the balance of Rs.1,070-6- stated to be in the Treasury on 31-3-1951 in the statement No.2 is incorrect.All the debit and credit transactions were found to have been in separate "Alahida Vahee"by theMamlatdar, Bagalkot without---

without incorporating the same in the Deposit Account of the Dy.Custodian.

(c)The procedure prescribed in Rule 39(xii),40,44 and 4[illegible] of the Administration of Evacuee Property Rules 1950(Central) regarding the maintenance of cash book and reconcilation of differences in the Ledger and Treasury balances etc.has not been observed by the Mamlatdar Bagalkot(He has also signed the cash book and recorded a certificate of verification of cash as required by Rule 39(xii).This has also not been observed by the Dy.Custodian of Evacuee Properties,Bijapur. They may therefore be directed to follow the requirements of these rules.

(not)

4. Evacuee Properties in Bijapur District:-

It appeard from the correspondence files that there are three declared evacuees in Bagalkot whose cases were finally decided. The recoverable assets of two of them are scattered in other Talukas viz.Bagewadi,Badami etc.and in the case of the third evacuee (Shri Wali Md.Haji Dawood),the Asstt: Custodian Bagalkot has realised an amount of Rs.6,415-5-0 on account of Income-tax refund but this evacuee also owes to Govt.; Sales-tax dues to the extent of Rs.10,048-1-6 plus penal-ty at 3/4 % from 1-8-1950 which however cannot be met as he has no assets left.In this case necessary orders of the Custodian General will have to be obtained under Rule 22(4) of the Administration of Evacuee Property(Central)Rules 1950.

5. There are six cases pending (2 in Bagewadi and 4 in Bijapur)which are still under enquiry.Out of the four cases finally decided(three in Bagalkot and one in Hungund taluka) recoveries etc. are being affected in respect of the three in Bagalkot Taluka,whose accounts and registers were found to be incomplete during audit and are being completed now.

Inrespect of the Evacuee Property in Hungund Taluka (Ilkal)which was finally decided on 30-6-1951 and of which possession was taken on 20-9-1951,there were no receipts in the Treasury accounts,as the rent is still to be fixed and the lease is still to be executed. Early action to reach final decision on the pending cases as also to recover the dues in respect of cases finally decided may please be taken now.

6. Administration charges and custodian's fees are to be recorded in the Personal Account of each evacuee and have to be accounted for in Form No.27 Under rules 44 and 39(ii). No action has been taken yet to work out such charges and to draw a cheque for the total amount to be paid by the Treasury Officer,Bijapur by transfer credit to the head "XLVI-Miscellanoues--Miscellaneous". Early action to effect this adjustment may please be taken now. In statement No.3 attached the amount of Rs.2,100-6-0 appears as sale proceeds of non-identity movable property during the quarter ended 31-3-1951 which according to exceptions to Rule 40 was to be deposited after deduction of Administration charges and custodian's fees by a cheque in favour of the Dy.Accountant General,Food,& Rehabilitation,New Delhi. Necessary adjustmen may please be done now.

7. The Dy.Custodian,Bijapur,has also not compiled the monthly classified abstracts in form No.29 prescribed in Rul 46 and half yearly statements in Form No.31 prescribed in Rule 47 for the half year ending June 1951 and December 1951 and forwarded the same to the Accountant General,Bombay The needful should be done early.

(& consolidated Abtract in Form 30 prescribed in Rule 48

8. The following statements were not submitted to this office as required by the Govt.of Bombay,Rehabilitation Deptt.letter No.R.141/2129-B dt 23-1-1951.

(1)Statement of Revenue (2)Statement of Expenditure (3)A net nevenue account in a ledger form(4)Balance Sheet.

These statements may please be furnished early for the entire period of audit.

9. It will be seen from the foregoing remarks and from the number of irregularities pointed out in the Audit Note that no accounts whatsoever have been maintained by the Dy.Custodian of Evacuee Property. A cash book in form 25 was not maintained (Para 3). Recoveries of Govt.dues have not been made in the case of certain declared evacuees (Para 4). Lease deed has not been executed in the case of declared evacuee(Para 5). Administration charges and custodian's fees are not yet recovered and accounted for in the prescribed forms(Para 6). The classified abstract in Form 29 and consolidated abstract in Form 30 have not been compiled as required by Rule 46 (Para 7). The required statements of accounts were not furnished to Audit Office (Para 8). Immediate steps should be taken to remedy these defects.

REHABILITATION DEPARTMENT
File No. R55
S. No. 7262 D
Date 29 FEB 1952

Sd/-
ASSISTANT EXAMINER, OUTSIDE AUDITS.

No.O.A./

Copy forwarded tothe

1. The Dy.Custodian of Evacuee Properties, Bijapur Distri-ct, together with an audit note to be returned in original duly replied to through the Custodian Evaucee Property, Bombay.

2. The Secretary to the Govt. of Bombay, Rehabilitation Department, Bombay, with special reference to paras 3 & 4.

3. The Secretary to the Government of Bombay, Finance Department, Bombay.

4. The Custodian General of Evacuee Propery, New Delhi.

5. The Asstt:Accounts Officer, I/C D.A.XV II-Section, Accountant General's Office, Bombay, with special reference to paras 6 & 7.

6. The Senior AUDITOR(Shri V.Y.Deshpande) Poona Circle III for note and very early return.

Srinivas Rao 29/2

Asstt:Examiner, Outside Audits.

Statement No.I:-Details of liquid assets in the evacuee property pool in the Bijapur Dist.for the quarter ending 31-3-51, Certified that the closing balances in the Personal Ledger Accounts agree with those in cash book & in the Treasury and that in the classified abstract vide details given below:-

Personal Ledger Account	Cash Book		Classified Abstract.	
1.Balance as per Personal Ledger Account Rs.1,160-15-6	2.Cash in hand	90- 8-0	5.Receipts under the head "P-Deposits & Advances	2,430-12-6
	3.Transfer to the Treasury		6.Deduct expenditure under the same head	1,269-13-0
	(i)Investment		7.Closing balances (5) -(6)	1,160-15-6
	(ii)Remittances for maintenance allowance			
	(iii)Loans to State Govt.			
	(iv)Miscellaneous			
	(v)Balance in the Treasury	1,070- 6-6		
		1,160-15-6		
	4.Total (2) and (3)			

Statement II Estimated value of immovable evacuee property & the realisation of rent therefrom in Bijapur Dist.at the end of the quarter ending 31-3-51.

Type of Property.	Total No. of Units.	Supplementary particulars	Estimated value	Total monthly assessed rent for each type of property	Arrears at the beginning of the quarter	Current demand for the quarter	Total demand	Realisation out of Arrears	Realisation out of Current demand	Total realisations	Arrears at the end of the quarter	Remarks. Reasons for the accumulation of arrears & steps taken to clear them may be clearly stated.
1.Urban.												
Residential Premises	13	-	-	30	10	80-12-0	90-12	10	80-12	90-12		Out of 3 premises only two were leased & the rent of the buildings is not yet fixed, by the P.W.D.The rent of the two plots is shown at Sr. No.4 lease amount has already been recovered in advance.
2.Business Premises	3	-	55000									
3.Industrial Premises	1		70740	Not leased								
4.Urban plots	2	-	3000	10-13-0								
5.Total	19	-	128740		10	80-12	90-12	10	80-12-0	90-12		
6.Rural property	11	i.e. 3 godowns 8 rooms	30000		62							2 godowns & office out from 15-7-

PTO

Statement III: Income from movable evacuee property in the Bijapur Dist. for the quarter ending 31-3-51.

	At the beginning of the quarter			During the present quarter			Total upto the end of the quarter		
	Rural	Urban	Total	Rural	Urban	Total	Rural	Urban	Total
	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1. Sale proceeds of movable property:									
(a) Indentified									
(b) Unindentified		1030	1030		1070-6	1070-6	1030	1070-6	2100-6-0
2. Debt or payment due to evacuees realised by the Custodians.									
3. Interest on evaucee investments (deposit with the Custodian securities, etc).									
4. Other receipts									
5. Approximate value of movable property lying with Custodian undisposed of	233-8	4087	4320-8				233-8	4087	4320-8

P.H.Q.
δ

P.L. See the foregoing audit report no. 8157 O.A. Evacuees/14400 dt. the 28th Feb.-1952. on the accounts of the Sy.-C.O.E.P. Projects from the beginning to end of Sept: 1951. addressed to the C.O.E.P. Bldg. and copy to this Deptt. from the Exam. O.A.D.

The C.O.E.P. Bldg may be requested to forward his Remarks on the irregularities pointed out therein by the Exam.-O.A.D. on the audit-report especially in paras 3, 4, 5, 8.

The accompanying draft-letter 8211 may issue

PHP

15/3/52

15/4

A.S. 15/4

No.CEP/Audit/ 15/XX-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated 23rd September, 195 2.

24

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Bijapur for the Period ending 30-9-51

Ref: Your letter No.OA/Evac/ 14400 dated 28-2-52 forwarding the above audit report and Dy.Custodian of Evacuee Propert; Bijapur letter No. EVP/Audit-4 dated 14-6-1952 furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Bijapur, is also being asked to take immediate action on these remarks and intimat compliance under advice to you.

REHABILITATION DEPARTMENT
File No. R55
R. No. 33745
Date 24 SEP 1952

Accounts Officer,
Custodian of Evacuee Property, Bombay

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, New Delhi together with a copy of the annotated audit report, with reference to his letter No.1/2(17)/1(Rehab) dated the 5th March,1952.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, along with a copy of the annotated report with reference to his letter No. 86/7200-A dated the 11th [illegible] 1952.
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Deputy Custodian of Evacuee Property, Bijapur with reference to his No.EVP/Audit-4 dated 14-6-52 He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimatic to the Examiner, Outside Audit Department, Bombay. The Deputy Custodian of Evacuee Property should send 5 copies of the replies in the annotated form to be forwarded in future.
5. The Accountant General, Bombay No.RR.XVI/52.1/[illegible]

RWD 5

for information

4.	5.	6.
ff in stration as not yet spite of and tele - ant with ential for s as well on of Evacuee as been clerk to the The existing ant upto-date.	Examiner,Outside Audit may please verify whether the discrepancy has been set right. One Assistant Inspector sanctioned by Govt.in R.H.D. under Government Resolution No.R.141-B, dated 16-6-52.The Deputy Custodian of Evacuee Property is requested to bring all accounts records upto-date, immediately.	
scribed in is now being agalkot and	This may be verified in the next audit.	
vacuee Property, to move the or obtaining ment of debts of the Admini- rty Rules 1950.	The matter is under consideration.	
sters in respect have been main -	This may be verified in the next audit.	
Property in t of the shop and es been fixed rent has been		

Contd.....(3).

1.	2.	3.
4.	Para 3(b): The above position of the Deposit Account as it appears in the Treasury day book was found to be not agreeing with the details of the certificate furnished in statement No.1 for the quarter ended 31-3-1951(such statements for subsequent quarters are under preparation now) as the first credit of Rs.6,548-15-0 from the Bagalkot Taluka appeared in the Treasury Account only on 9-8-1951 and therefore, the balance of Rs.1,070-6-6 stated to be in the Treasury on 31-3-1951 in the Statement No.2 is incorrect. All the debit and credit transactions were found to have been in separate "Alahida Vahee" by the Mamlatdar,Bagalkot without incorporating the same in the Deposit Account of the Dy Custodian.	Para 3(b)i The special st connection with the Admin of Evacuee Property work been sanctioned by Govt.i repeated reminders, D.Os. grams. A qualified accoun an independent staff is e the maintenance of accoun as day-to-day administrat Property work. This work entrusted at present to e detriment of his own work staff has brought the acc
5.	Para 3(c)i The prodedure prescribed in Rule 39(xii),40,44, and 45 of the Administration of Evacuee Property Rules 1950(Central)regarding the maintenance of cash book and reconcilation of differences in the Ledger and Treasury balance etc. has not been observed by the Mamlatdar Bagalkot.He has not also signed the cash book and recorded a certificate of verification of cash as required by Rule 39(xii). This has also not been observed by the Dy.Custodian of Evacuee Properties,Bijapur. They may,therefore, be directed to follow the requirements of these rules.	Para 3(c)i The procedure pr Rule 39(xii), 40, 44 and 45 followed by the Mamlatdar, this office.
6.	Para 4:Evacuee Properties in Bijapur District: It appeard from the correspondence files that there are three declared Evacuees in Bagalkot whose cases were finally decided. The recoverable assets of two of them are scattered in other Talukas viz.Bagewadi,Badami etc. and in the case of the third Evacuee(Shri Wali Md.Haji Dawood),the Asstt.Custodian Bagalkot has realised an amount of Rs.6,415-5-0 on account of Income-tax refund but this evacuee also owes to Govt. Sales tax dues to the extent of Rs.10,048-1-6 plus penalty at 3/4% from 1-8-1950 which,however,cannot be met as he has no assets left. In this case necessary orders of the Custodian General will have to be obtained under Rule 22(4) of the Administration of Evacuee Property (Central) Rules 1950.	Para 4i The Custodian of Bombay, has been requeste Custodian General, Delhi necessary sanction for pa as required by Rule 22(4) stration of Evacuee Prope
7.	Para 5. There are six cases pending (2 in Begewadi and 4 in Bijapur) which are still under enquiry. Out of the four cases finally decided(three in Bagalkot and one in Hungund Taluka) recoveries etc. are being effected in respect of the three in Bagalkot Taluka,whose accounts and registers were found to be incomplete during audit and are being completed now. In respect of the Evacuee Property in Hungund Taluka(Ilkal) which was finally decided on 30-6-1951 and of which possession was taken on 20-9-1951,there were no receipts in the Treasury accounts, as the rent is still to be fixed and the lease is still to be executed. Early action to reach final decision on the pending cases as also to recover the dues in respect of cases finally decided may please be taken now.	Para 5i The accounts and Regi of all cases finally decided tained and brought upto-date. In respect of evacuee Hungund Taluka(Ilkal) the re house of the evacuee have si and recovery of the over due recovered.

unt of Deputy Custodian of Evacuee Property, Bijapur from beginning to 30-9-53.

******

Remarks of the Custodian of Evacuee Property, Bombay. 4.	Remarks of the Custodian General of E.P., New Delhi. 5.	Remarks of Audit Office 6.
This may be verified in the next audit.		
This may be verified in the next audit.		
This may be verified in the next audit.		

Contd.....(2).

Annotated copy of the Audit Report on the Personal Deposit Ac

Sl.No.	Objection raised by the Examiner, Outside Audit Department, Bombay.	Remarks of the office inspected.
1.	2.	3.
1.	Para 2: The Accountant General, Bombay, had authorised the Treasury Officer Bijapur to open a Personal Deposit Account in the name of the Dy. Custodian of Evacuee Property in his letter No. D.A.Ref/1/9, dt.18-9-49. It was stated that there were no transactions at the Dist. Head Quarters, Bijapur and consequently no staff was employed to do this work and, therefore, none of the registers prescribed in Rule No.39 of the Administration of Evacuee Property (Central) Rules 1950 showing district consolidated position in the office of the Dy. Custodian of Evacuee Property, Bijapur was maintained.	Para 2: The Registers prescri in Rule 39 of the Administrat of Evacuee Property Rules, 195 showing the District consolid position in this office have maintained and kept upto-date.
2.	Para 3(a)(i):- No attempt has been made to reconcile the differences in Treasury balance and the cash book balance of Deposit Account with the result that the requirements of Rule 40 of the Administration of Evacuee Property (Central) Rules 1950 could not be complied with. Cash balance on hand was stated to be 'Nil' in the office of the Dy. Custodian of Evacuee Property. As regards the taluka, the position as disclosed in the Day Book of the Treasury Officer Bijapur was as follows:-	Para 3(i): The monthwise balanc as per cash book maintained in this office agrees with the Treasury balance and the necess note of verification has been kept under the signature of the Head Accountant in the Huzur Tr ury. where P.D.Account is maint
3.	Para 3(a)(ii):- The personal Deposit Account which was authorised to be opened during September, 1949 actually came into existence in Bijapur Treasury on 9-8-51 only when Hamlatdar (Asstt. Custodian) Bagalkot credited a sum of Rs.6,548-15-0 on 9-8-51. The Hamlatdar Bagalkot had already realised sales proceeds of slabs, rents of plots and huts belonging to Evacuees in his taluka for which he has kept accounts in rought exercise books called 'Keerd and 'Allahida' from 14-12-50 to 31-7-1951. Expenditure incurred on watchmen pay etc. has also been accounted in these rough books. These receipts and payments, remained out of regular accounts upto 9-8-51 when the net receipts were credited to Personal Deposit Account. The Collector and Dy. Custodian of Evacuee Property Bijapur may be requested to state the authority under which "Receipts realised by the Hamlatdar Bagalkot were kept aside in Sub-Treasury and treated as "Allahida" and why the same were not credited to "Personal Deposit Account" of the Dy. Custodian, Bijapur which was already authorised to be opened in September, 1949.	Para 3(ii): The accounts were ke by the Hamlatdar and Asstt. Custo of E.P., Bagalkot in 'Allahida' w as he had no knowledge of the ma in which these accounts were to maintained. The printed account and forms also were not then sup The "Allahida" & vahi has now be discontinued and the Registers i prescribed forms have now been m ained incorporating all transact since the beginning of Evacuee P Personal Deposit Account. They w shown to the Audit Party at the of next audit.

4.	5.	6.
ion charges and been paid to Miscellaneous' 11 1958(pl.vide ets,dated the	Transfer of Custodian Fees may be verified in the next audit. Dy.Custodian of E.P.has not stated anything regarding adjustment of Rs.2,100-6-0 being sale proceeds of non-identity movable property. Immediate action should be taken as suggested by Examiner, C.A.if not taken so far and compliance reported to Examiner, C.A. under advise to this office.	
sified abstracts solidated 30 are being submitted to mbay,after ed as no pplied.	This should be done immediately.	
s para will be ht.	The Deputy Custodian of Evacuee Property may please expedite submission of these statements.	

Remarks have been offered para by para.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

1.	2.	3.

Contd....

8. Para 6:Administration charges and Custodian's fees are to be recorded in the Personal Account of each Evacuee and have to be accounted for in Form No.27 under rules 44 and 39(ii).No action has been taken yet to work out such charges and to draw a cheque for the total amount to be paid by the Treasury Officer, Bijapur by transfer credit to the head "XLVI-Miscellaneous-Misc.". Early action to effect this adjustment may please be taken now. In statement No.8 attached an amount of Rs.2,100-6-0 appears as sale proceeds of non-identity movable property during the quarter ended 31-3-1951 which according to exceptions to Rule 40 was to be deposited after deduction of Administration charges and Custodian's fees by a cheque in favour of the Dy.Accountant General, Food & Rehabilitation, New Delhi. Necessary adjustments may please be done now.

Para 6: Administr
Custodian fees ha
'XLVI-Miscellaneo
in the month of A
my letter No.EVP/
15-4-1952).

9. Para 7: Dy.Custodian, Bijapur has also not compiled the monthly classified abstracts in form No.29 prescribed in Rule 46 and half yearly statements in Form No. 31 prescribed in Rule 47 and consolidated Abstract in Form 30 prescribed in Rule 48 for the half year ending June 1951 and December 1951 and forwarded the same to the Accountant General, Bombay. The needful should be done early.

Para 7: Monthly cl
in Form No.29 and c
abstracts in form N
prepared and will b
Accountant General,
getting the forms t
prented forms were

10. Para 8: The following statements were not submitted to this office as required by the Govt. of Bombay, Rehabilitation Department letter No.R. 141/2129-B, dated 29-1-1951.

(1) Statement of Revenue (2) Statement of Expenditure (3) A net Revenue Account in a Ledger Form (4) Balance Sheet.

These statement may please be furnished early for the entire period of audit.

Para 8: Reply to t
sent within a fortn

11. Para 9: It will be seen from the foregoing remarks and from the minor irregularities pointed out in the Audit Note that no accounts whatsoever have been maintained by the Dy.Custodian of Evacuee Property. A cash book in form 25 was not maintained (Para 3). Recoveries of Govt. dues have not been made in the case of certain declared evacuees(Para 4). Lease deed has not been executed in the case of one declared Evacuee(Para 5). Administration charges and Custodian's fees are not yet recovered and accounted for in the prescribed forms(Para 6). The classified abstract in Form 29 and consolidated abstract in Form 30 have not been compiled as required by Rule 46(Para 7). The ~~Officer~~ required statements of accounts were not furnished to audit office (Para 8). Immediate steps should be taken to remedy these defects.

Sd/-----.
For Collector, Bijapur.

No.CEP/Audit/15/9-51.
Office of the Custodian of Evacuee Property.
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 15th November,1958.

To

The Examiner, Outside Audit Department,
Branch Office of the Accountant General,Bombay,
Universal Assurance Building, Fourth Floor,
Sir P.M.Road, Fort, Bombay-1.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 30th September,1951.

Ref: This office letter of even number dated 24-9-58.

I am to enclose herewith a copy of the further replies received from Deputy Custodian of Evacuee Property, Bijapur under his No.EVP/Audit,dated 3-11-1958,with reference to remarks in column 4 of the annotated audit report forwarded to you.

Para 3(b): Monthly reconciliation certificates have been forwarded by Deputy Custodian of Evacuee Property,under his letter No.EVP/PAB,dated the 7th October,1958.

Para 6: Custodian's Fees credited to "XLVI-Misc." may be verified in the next audit. Deputy Custodian of Evacuee Property is being requested to state whether the amount representing the value of unidentifiable movable property has been deposited with Deputy Accountant General Food and Rehabilitation. Deputy Custodian of Evacuee of Prop is also being requested to do this immediately if not done so far.

Para 8: Deputy Custodian of Evacuee Property is being requested to submit these statements early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Enclsls
J.15/11.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, New Delhi, with accompaniment.
2. The Secretary to the Government of Bombay, Rehabilitation Department,with accompaniment.
3. The Deputy Custodian of Evacuee Property, Bijapur with reference to his letter referred to above and with a request to report further compliance early.

annotated copy of audit report on the P.A. account of the Collectorate of Varanasi for the period ending 30-9-1951 and replies to paras in Col. 4 of the statement.

District : Mirzapur.

P.No.

1

2.

3.

4.

5. Land Administration charges and Custodian's fees are to be recorded in personal accounts of each Evacuee and have to be accounted for in Form No.7 under rules 36 and 38(1). No action has been taken yet to work out such charges and to draw a cheque for the total amount to be paid to the Dy.Collector, Allahabad by transfer credit to the head "XLVI Misc.-Misc." Early action to effect this adjustment may please be taken now. In connection to para 3 attached an account of Rs.2100-0-0 being the sale proceeds of non-identity movable property during the period 21-3-51 which according to orders contained in Rule40 was to be deposited after deduction of Adm.charges & Custodian's fees by a Cheque in favour of the Dy.Accountant General, Food & Exh. New Delhi. Necessary adjustments may please be made now.

Administration charges and Custodian fees have been paid to "XLVI-Misc.Misc." in the month of April 1951 (please see my letter No.AVP/Accts. dated 19-4-51).

Realisation of Custodian fees may be verified in the Custodian of E.P. has not stated any[redacted] regarding adjustment of Rs.2100-0-0 being sale proceeds of non identity movable property. In addition action should be taken as suggested by the Examiner, C.A. not taken so far and compliance reported to Exam.C.A. under advice to this office.

The administration charges of the item of Rs.2100-0-0 being the sale proceeds of non identity movable property. In addition action should be taken as suggested by the Examiner, C.A. property have not already been credited to "XLVI-Misc" (Please see my letter No. AVP/Accts. of 16-4-51).

10. Part A The following statements have not been rendered to this office as required by the Govt. of India Sub-Dept. letter No.F.102/41-D dt. 15-2-1941

1) Statement of Receipts (2) Statement of Expr.
3) A net revenue account in a Ledger form
4) Balance sheet.

These statements may please be furnished early for the entire period of audit.

Date of Reply to this will be the day on which copies of above 4 statements are received.

Action to be taken by submitting a copy of letter No.D-211/41-20 dated 15-2-41.

for Collector, Bijapur.

Reg
For information

No.CKP/Audit/15/9-61.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 18th November,1962.

To

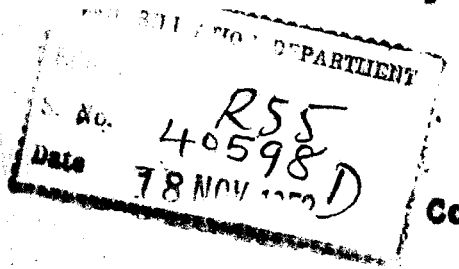
The Collector & Deputy Custodian of
Evacuee Property, Bijapur.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 30-9-1961.

Ref: Examiner, Outside Audit Department's letter No. OA/Evac/11990,dated 10-11-1962.

****

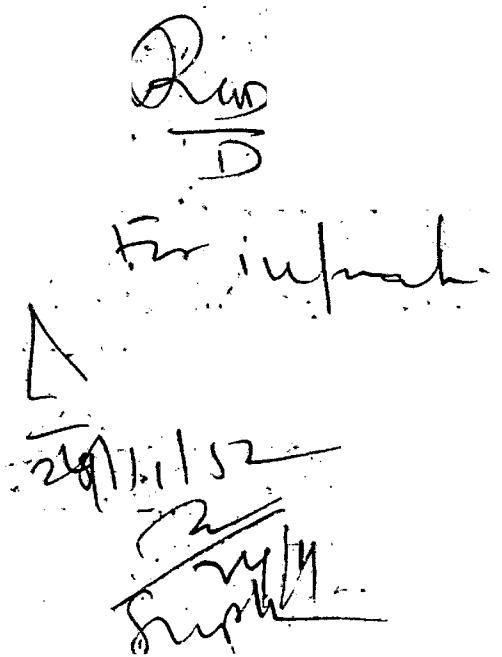
I am to refer to Examiner, Outside Audit's letter referred to above and am to request you to forward your replies early. Your attention is specially invited to para 3(b), 4,6,7, and 8 of the audit report. Final replies to these paras may please be sent immediately.



Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Govt. of Bombay, R.H.D.,Bombay



No.CEP/Audit/15/9-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 26th November,1952.

To

The Examiner,Outside Audit Department,
Branch Office of the Accountant General,Bombay,
Universal Building,Fourth Floor,
Sir P.M.Road, Fort, Bombay-1.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 30th Sept.'52.51.

Ref: In continuation of this office letter of even number ,dated 15-11-1952.

****

I am to enclose herewith a copy of Deputy Custodian of Evacuee Property, Bijapur's letter No.EVP/Audit, dated 21st November,1952. Remarks of this office are as under :-

Para 6:
This may be settled in view of the mply of the Deputy Custodian of Evacuee Property.

Para 8:
A copy of Government letter No.R.141/2129-B,dated 29th January,1951, is being forwarded to Deputy Custodian of Evacuee Property and he is being asked to submit the statements immediately.

Bavaiya 26.11.52
Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:1.

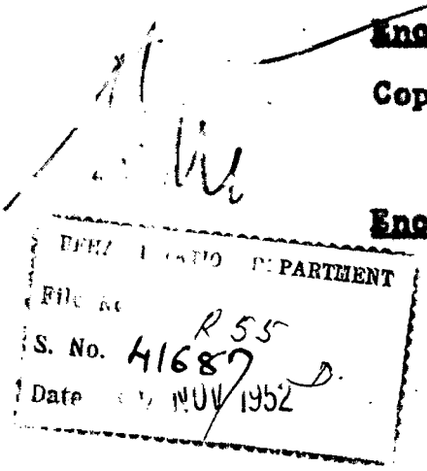
Copy to :-

1. The Deputy Custodian of Evacuee Property, Bijapur alongwith a copy of Government Encl:-1. of Bombay,Rehabilitation Department No.R.141-2129-B,dated 29-1-1951.

2. The Secretary to the Governmentof Bombay, Rehabilitation Department,alongwith the Deputy Custodian of Evacuee Property's letter.

3. The Custodian General of Evacuee Property, New Delhi, alongwith Deputy Custodian of Evacuee Property's letter.

Encl:-



Letter.

No.EVP/Audit,
Bijapur 21-11-1952.

To

The Custodian or Evacuee Property,
Bombay.

Sub: Audit Report for the period ending 30-9.52 and compliance thereof.

Ref: Your No.CEP/Audit,dated 15-11-52.

Para 6: No unidentifiable moveable property has so far been deposited with the D.A.G.(P&R)as no such item exist.

Para 8: The Secretary to Government Revenue Dept.has been requested to supply a copyof the letter No.M.141/2129-B,dated 29-1-51, for submitting the statemens in the prescribed form. A copy of the report has been forwarded to your office under No.EVP/Audit,dated 31-10-1952.

Sd/- --------

For Collector, Bijarpur.

KMD

D

For information

29/11/1952

29/11

Supdt

REHABILITATION DEPARTMENT
File No. R&T
S. No. 2966.
Dated 20 JAN 1953

No.CEP/Audit/15/9-51.
Office of the Custodian of Evacuee Property
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 20th January, 1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Bijapur.

Sub: A.R.on the P.D.Account of the Dy.C.E.P.Bijapur for the period ended 30-9-51.

Ref: Examiner, O.A.'s letter No.CA/Evac/15809,dated 13-1-53.

.-.-.-.-.-.-.-.-.-.-.-.-.-.-

Please forward your replies to the further remarks of the Examiner, Outside Audit immediately.

For Accounts Officer, 20/1/53
Custodian of Evacuee Property, Bombay.

Copy to :-

1. The Custodian General of Evacuee Property, New Delhi.
2. The Examiner, ~~Exam~~ Outside Audit Department, Bombay.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

Kind

For information

Yours faithfully,

[illegible]

REHABILITATION DEPARTMENT
File No. R55
S. No. 3208 D
Date 22 JAN 1953

No.CEP/Audit/15/9-51.
Office of theCustodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 21st January,1953.

To

The Collector & Deputy Custodian of Evacuee Property, Bijapur.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 30-9-51.

Ref: This office No.CEP/Audit/15/9-51,dated 24-9-[illegible] forwarding the annotated audit report.

-.-.-.-.-.-.-.-.-.-.-

I am to give below the remarks offered by the Custodian General of Evacuee Property, as per his letter No.1/2(17)/1/S&A/52, dated 29-12-52.

Para 2:-
In this connection further remarks made by the Examiner,Outside Audit Department in the audit report for the two quarter ending 31-3-52, may kindly be seen. The Custodian of Evacuee Property is being asked to take necessary action for completion of the Registers mentioned therein as incomplete.

Para 3(a)(i):-
This may be verified at the next inspection.

Para 3(a)(ii):-
This may be verified at the next inspection.

Para 3(b):-
It may be seen at the next inspection whether all accounts records have been completed upto-date.

Para 3(c):-
In this connection further remarks made by the Examiner, Outside Audit Department in the audit report for the period ending 31-3-52, may kindly be seen. The Custodian is being asked to take special steps for the completion of the registers reported to be not yet maintained or not signed by any responsible Officer.

Para 4:-
The Custodian of Evacuee Property is being asked to look into this case personally and submit a final report at an very early date.

Para 5:-
This may be verified at the next audit.

Para 6:-
This may again be looked into at the next e inspection.

Para 7:-
The Examiner, Outside Audit Department has stated that the monthly classified abstracts in form No.29 have not yet prepared. The Custodian of Evacuee Property is being asked to take special steps for their preparation.

Para 8:-
The Custodian of Evacuee Property is being asked submit a further report at a very early date.

Contd...(2).

Para 9:-
No remarks.

2. Please forward your replies early.

21/1/63
for Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, New Delhi.

2. The Examiner, Outside Audit Department, Bombay.

3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

for information

15 FEB 1963

No.CEP/Audit/15/9-51.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 5700 D
Date - 7 FEB 1953

Office of theCustodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 2nd Feb.1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of Dy.Custodian of Evacuee Property, Bijapur for the period ended 30th September,1951.

Ref: Your letter No.OA/Evac/15809,dated the 13-1-53, and Dy.C.E.P.,Bijapur's letter No.E.V.P.Audit-9-51,dated the 21st January,1953.

-.-.-.-.-.-.-.-.-.-.-.-

Para 3(b).

A copy of the reconciliation certificate forwarded by Deputy Custodian of Evacuee Property, Bijapur is enclosed.

Para 6 & 7.

This may be verified in the next audit.

Para 4.

Orders regarding payment of Sale Tax are being issued separately.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encls-1.

Copy to :-

1. The Custodian General of Evacuee Property, alongwith Deputy Custodian of E.P.'s letter referred to above with reference to his No.2/17/(1)/Audit/S&A/53, dated 22nd January,1953.

2. The Secretary to the Government of Bombay, alongwith Deputy Custodian of E.P.'s letter.

3. The Deputy Custodian of Evacuee Property, Bijapur.

Encls-1.

For information.

No.CEP/Audit/15/IX-51.
Office of theCustodian of Evacuee Property,
Mercantile Bank Building,Fourth Floor,
Mahamta Gandhi Road, Fort, Bombay-1,
Dated the 5th February,1953.

To

The Examiner,Outside Audit Department,
Bombay.

Sub: A.R.on the P.D.Account of the Dy.C.E.P.
Bijapur for the period ended 30-9-51.

Ref: Your letter No.OA/Evac/15449,dated 9-1-53.

I am to enclose herewith further replies received from the Deputy Custodian of Evacuee Property, Bijapur under his letter No.EVP/Audit,dated 22-1-53. This office remarks are as under:-

Para 3(b):

In view of the Deputy C.E.P.'s reply it may please be confirmed that the item is settled.

Para 3(c):

Instructions are being issued to Deputy Custodian of Evacuee Property regarding payment of sales tax separately.

Para 13(S.No.14: The amount of Rs.7/2/- is debitable to contingencies under the Budget head "67-Miscellaneous Expenditure on displaced persons-A-Custodianof Evacuee Property" as a charge on the administration of Evacuee Property and is not debitable to the P.D.Account. The Deputy Custodian of Evacuee Property, is being asked to take necessary action accordingly.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-

1. The Custodian General of Evacuee Property,New Delhi alongwith 4 copies in the annotated form with reference to his letter No.2/17(2)/Audit/S&A/53,dated 19-1-53.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Deputy Custodian of Evacuee Property, Bijapur.

REHABILITATION DEPARTMENT
File No. R35
S. No. 5510 D
Date 6 FEB 1953

RHD/D

For information

The enclosure to this Office
letter No. CSP/Accts/15/IX-15
dated the 5-2-53 which was
not enclosed is forwarded herewith

7-2-53.

The Secy R&D
Bombay.

REHABILITATION DEPARTMENT
File No.
S. No.
Date 7 FEB 1953 D

Account of the Deputy Custodian of Evacuee Property,
Audit's No. 91/Evac/2955, dated June 1952).

of the Custodian of Property, Bombay.	Remarks of the Custodian General of E.P., New Delhi.	Further remarks of Audit Office.
4	5	6

works.

may be verified in
next audit.

This is verified by
the S.A. during his
audit for 20-9-1952.

E. is being requested to
compliance early.

Compliance is verified
by the S.A.

may be awaited.

A further report in the
matter is submitted under
this office No. EVP-8
of 12-1-1953.

be verified in the
audit.

This is verified by
the S.A.

should return
be immediately.

This audit note is
returned under No. EVP
Audit dated 8-1-1953.

Dy.C.E.P. is requested
to submit final replies
early.

The recovery work is in
progress, and arrears
are recovered as L.R.dues.

01 MAR 1953

Annotated copy of the Audit Report on the Personal Deposit Accounts of the Dy. Custodian, Bijapur, for the period 1-10-1951 to 31-3-1952 (Examined in

No.	Objection raised by the Examiner, Outside Audit Department, Bombay.	Remarks of the office Inspected.	Remarks Evacuee
1	2	3	
1.	The audit of the accounts of the Dy. C.E.P. in Bijapur dist. for the two quarters ending March '52 was carried out on 21st to 24th and on 25th June, 1952. The accounts for the entire period were scrutinised. There was no cash in hand in the office of the Deputy Custodian as all the transactions are made by cheques. The following remarks are offered: Two statements one showing the position of the immovable property of the evacuees upto 13-3-1952 and the other showing the properties other than immovable property are enclosed.		No
	Previous Audit.		
2.	2(a) Para 2 of the A.R. for the period from the beginning of 21-3-1951-Maintenance of registers as per Rule 29 of the A.E.P (Central) Rules 1950. All the required registers have since been maintained by the Dy.Custodian's office except those in form Nos. 18,20,28,30 & 31. The register in in form No. 21 was found to be incomplete. The register in form No. 31 has not been maintained as it has since been discontinued under Govt. of India orders.	The remaining registe are being brought upto-date.	
3.	(b) Para 2(c) ibid:- The Nagalkot Taluka has not yet maintained the following registers- Registers in form Nos. 16,18,21,22,27,28,29 & 30. The registers maintained have not been signed by any responsible officer and cash verification certificate not recorded in the cash book. Necessary instructions may be issued in this connection.	Report from the Asstt E.P. Nagalkot is stil awaited and he has b expedited.	
4.	(c) Para 4 ibid:- Evacuee properties in Bijapur Dist. Orders of the Custodian General of E.P. for payment of sales tax of Rs.19,088-1-6 are awaited.	A report in this con is already forwarded this office No. EVP/ dated 10-10-1952.	
5.	(d)Para 7 ibid:- The monthly classified Abstracts in form No. 29 have not yet been prepared.	The monthly abstract No. 29 are now being regularly.	
6.	(e) Audit Note:- The audit note containing minor objections has not yet been returned duly replied to. It should be returned in original with replies noted in the column provided for the purpose.		
	Current Audit.		
7.	Property of evacuee Maulabu Peer Mohmad and Karimbuy Peer Mohmad (Sr.No.1 of the att.No.1):- The house and shop were rented on lease at Rs.360/-P.A. to one Mohamed Hussein Umarshab who was taken over on 22-2-1951. Both the houses and shop were kept locked from that date for about seven months. As Shri Moulabux Peer Mohmad migrated to Pakistan on or about 12-5-1947, their case is governed by Section 2(c)	Compliance reports o are still awaited fr Custodians of Evacue are expedited. As re Treasury Officer has to carry on the adju	

No remarks.

Recovery work is in progress and arrears are recovered as L.R. dues.

The dues have been fully satisfied and this is verified by the S.I.

This may be awaited.

Arrears are recovered as L.R.

The dues are fully satisfied and this is verified by the S.I.

of the Administration of Evacuee Property Act 1950.
rent of the property is therefore, recoverable from the
te of leaving India by the Evacuee i.e. from 15-8-1947
d works upto Rs.1,42,500/- upto 31-8-51. For the period
-8-51 to 31-8-52, the property was ceiled. No rent is
therefore, recoverable for that period. An amount of
s. 30-6-0 only was recovered on 31-3-52. The recovery
f the balance of Rs.1,39,494-10-0 may please be expedited.

5. Property of Evacuee Saifi Hajji Miyan (Sr.No.8 of the statement No.1):- The property is occupied by the wife and children of the owner so from the beginning and no rent is to be charged as per orders of the Custodian General contained in order dated 18-6-52 of the Additional Custodian of Evacuee Property Bombay.

6. Property of Evacuee Abdul Jaffer (Sr.No.2 of the statement No.1 and Sr.No.6 of the statement No.11:- The property consists of Cinto Factory and Godn. The factory was closed and as such was not working and has since been looted alongwith movable articles at Rs.2,000/- per annum to Shri H.L.Chavan from 30-6-52 only. The amount of Rs.2,000/- was recovered in advance on 18-3-52. As regards sheds which were 8 in number on 16-5-51, 6 sheds, it was stated stated, were blown up by the wind in about Jan.1951. As Shri Abdul Jaffer has been declared "Evacuee" under section 2(d)(ii), the rent is recoverable from 15-8-47 to 31-12-47 in respect of the 8 sheds and from Jan.51 to 31-3-52 in respect of the remaining four sheds. The rent recoverable, therefore, comes to Rs.1,001-0-0 upto 31-3-52. The recovery of the balance of Rs. 681-10-0 may please be expedited.

7. Property of evacuee Haji Ibrahim Latif (Sr.No.4 of the statement No.1)(i & ii) Korecane Cotton and Petrol Engine:-
(a) The property was taken over on 16-12-50 and was kept sealed upto 31-3-51 and has been leased out from 1-6-51 to one Shri K.C.Lad against the rate of Rs.10%/-P.M. although the rent on pro-rata basis 2(d)(ii) of the Administration of E.P. Act, 1950 is recoverable from 15-8-47, the rent is recoverable from 1-6-51 only as the property was kept sealed. The rent recoverable, therefore, works out to Rs. 1,750/- upto 31-3-52, and may please be recovered early
(b) Korecane Oil and Diesel Oil Deposits:- It is observed that the amounts of Rs.2,000/- and Rs.1,000/- were deposited with the Civil Supplies Department Bijapur on account of Deposits for Korecane Oil and diesel oil licences respectively. The amounts have not been transferred to the P.L.Account of the C. of E.P. by the Treasury Officer, Bijapur although he was directed by the Collector in his letter No. EVP/1 dated 16-6-52. The Treasury Officer Bijapur may please be expedited to carry out the adjustments.
(iii) & (iv) Plots:- (Sr.No. (iii) and (iv) of the statement:- The property was taken over on 16-12-50. Similar to above the rent is recoverable from 15-8-47 and works to Rs.CD1-11-0 upto 31-3-52. An amount of Rs.250/- only was recovered to date of audit. The recovery of balance of Rs.341-11-0 may please be expedited.
(v) Godown at Gulbarga Road:- (a) The property although acquired on 18-12-51 was kept sealed upto 4-6-51 on which date it was rented out to Shri M.C.Lingwant at Rs.12%/-P.M. As per section 8 (2)(ii) of the Administration of E.P.Act, 1950 under which Shri Haji Ibrahim Latif has been declared evacuee the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from the date. The rent is, therefore, recoverable from 4-6-51 to 31-3-52 and works to Rs.97-12-0 recovery of which may please be expedited. Such delays in renting out the properties may be avoided in future.

		The report may be awaited in the m
		No remarks.
		do. Enquiries in this respect is in progress.
		The recovery is in progress and arrears are recovered as L.R. dues.
oo s	Orders may be awaited.	No remarks.
n issued edians re as laid the (Central)	It is essential that receipts in Form 9 must be framed on account of income from E.P.	This procedure is strictly followed by the Asstt. Custodian of E.P.
nd admnd. Dy.C.E.P. is requested to been credited strictly comply to Rule 44 of ES, and forthe Administration of Evacuee ng credited.	Property (Central)Rules 1950.	Custodian's fees are now regularly credited which is verified by the S.A.

continued ...(4)

(b) Shri Gondaffa Hullappa Mati was appointed by Mamlatdar, Badami as watchman on Rs.30/- P.M. from 18-12-50 and one room of the property was given to him on rent (not fixed) for occupation. The watchman was dismissed from services from 20-1-51. The sanction for his appointment was not available at the time of audit and his pay from 18-12-50 to 20-1-51 was not paid till the time of the audit and the rent for two months is also not recovered from him. The circumstances in which his pay is not paid may please be stated and the rent recovered from him early. The appointment order may also be traced and a copy thereof forwarded to this office for verification.

(vi) Godown at Allimatti Badami:- The property although acquired on 14-12-50 was kept sealed upto 16-7-51 from which date it was rented out to Shri M.C.Nidgundi at Rs.60/-p.m. As per sanction 2(d)(ii) of the Administration of E.P.Act, 1950, the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from that date. The rent recovarable upto 31-3-52, therefore, works up to Rs.612-14-0 and has been recovered in Full. Such delays in renting out the properties may please be avoided in future.

(viii) Grocery shop at Bagalkot (Sr.No.1 of the Statement II):- The shop was taken on lease for 3 years from 10-11-49 by the [illegible] from the owner Shri Jankibai Venkatrao. In the absence of any record it is presumed that the lease rent was paid in full for the whole period of 3 years by the Evacuee to the owner. The articles in the shop were acquired on 14-12-50 and were sold by auction along with other articles in the Kerosene godown and petrol kiosk for a sum of Rs.1,380/-.

This shop has now been let out on lease from 1-8-51 to Shri M.C.Nidgundi for a period of one year at Rs.950/- P.M. and the amount has been recovered in advance in august, 1951.

(viii) Articles in godown at Bagalkot (Sr.No.2 of statement No. II: The articles taken possession of on 14-12-50 along with the godowns, grocery, kerosene and petrol at Bagalkot were disposed of by public auction on 1-10-51. The value of the articles as per panchanama was Rs.835/-. However, Rs.1,380/- were realised by auction and credited to the P.L.A. The delay in disposal of the articles and the abnormal variation in estimating the values of the articles by panchas and actual realisation is brought to the notice.

(ix) Recoveries outstanding:-

It transpires from the letter dated 12-7-51 from Messrs.Jani and merchants Solicitors of the Evacuee Ebrahim Haji Latif that various sums amounting to Rs. 40,480/3/- are recoverable on behalf of the evacuee. Out of this amount an amount of Rs.16,889-4-4 only has been recovered to date of audit leaving a balance of Rs.23,590/-14-8 recovery of which may please be expedited.

8. Property of Evacuee Vathi Mohmad Haji Dawood and sons Mohomad Haji Dawoodi:-(Item Nos. 3 and 4 of the statement No.II). A sum of Rs.6,415-5-0 has been realised on account of Income Tax and supertax refunds against which a claim of Rs.10,048-1-6 plus penalty on account of sales tax is payable to the sales tax department vide also para 3(c) above.

Please v.i note at p above an

9. Recovery of rents:- Rent and all other dues are being paid direct into the sub-treasury by the parties concerned and the payments are noted in the Taluka Registers from the sub-Treasury records but not receipt-from the prescribed receipt books are passed to them. Even though the sub-Treasury Office acknowledges the receipt of the amount on a challan and it is desirable to pass a receipt to the party from the bound books of receipts prescribed in rule 25(2) of the Administration of the Evacuee Property (Central) Rules 1950.

Instruct to all t.C to fulfi down in 2) Adminis Rules 1

10. Administration charges and Custodian's Fees:- The Administration charges and Custodian's fees were not worked out and charged to the respective properties monthly. They were first worked out and charged from the beginning to Feb.'52, and again from March to May '52. These fees may in future be worked out and charged at the close of each month vide Rule 44 ibid.

The Cu fee strati ha to XLV 3 Octs

nov	Compliance report should be forwardad early.	*vide remarks at 4,5&6 14.
he Asstt. Recruitment	---do---	Compliance reported under No.EVP-Audit of 9-12-52 is verified by the C.A.
mount of Rs.30-6-0 con, Bijapur has e make necessary accounts and it ailed early.	---do---	The amount of Rs.30-6-0 is adjusted by the T.O. during December 1952.
ns will be and nted out will	---do---	14(1) To avoid such correspondence work with Treasury Officer and Accountant General it is suggested that adjustment of Rs. 7-2-0 may be ever looked, at. not it may be informed whether such things can be made from Administrative charges.
nce report forms will in a fortnight.	---do---	14(3) The adjustment is carried out. 14(4) The registers are ~~are~~ altered 14(5) This is done. 14(6) Only one cheque-book is now in use.

Remarks have been offered para by para and further replies from the Dy.C.E.P. may be awaited.

7
3.
e
ers

Sd xxx
For Collector, Bijapur.
20-1-53

.
n,
arty, Bombay.
17-12-52

11. (b) These charges are required to be worked out at Re.10/- upto 31-5-60. It was however noticed that they were worked out at 20% for the period Nov.'60 to May'60 (Collection Re.300/- fees charged Re.72/-) in respect of the property of Shri Ahmed Jaffer. Necessary readjustment may now be carried out.

The adjustment being carried

12. Register in form No.16 maintained by Dist.Office as well as by the Bandikot Taluk: The entries in this register have not been attested by any responsible Officer in token of having checked them as required by Rule 23(iii) ibid. This should be done now and the requirement of the rules complied with in future.

Compliance from Custodian of E. is awaited.

13. Reconciliation:- The balance of the P.L.A. in the Treasury on 31-3-62 as per Treasury Pass Book was Re.28,219-8-4 whereas as per books of the Collector was Re.28106-10-4. The difference of Re.112-14-0 is explained below:-

A sum of Re.143-6-0 was wrongly credited to this P.L.A. by the Treasury Officer and was adjusted in April 1962. A sum of Re.30-6-0, though credited in the Collector's book has not been credited to the P.L.A. by the T.O. (Rs.143-6-0 less Re.30-0-0 Re.113-14-0). This difference of Re.30-6-0 is still lying unadjusted.

As regards ad the Treasury O been instructe adjustment in will be got re

14. Minor Irregularities:(1) A sum of Re.7-2-0 was adjusted on 30-1-62 by the transfer credit on account of forms supplied by the Yeravada Prison Press. Though the forms were used for the whole scheme the entire amount was debited to the property of Shri Salim Mahomed instead of distributing in all the properties. This should now be readjusted accordingly.

Such irregulari avoided in futu adjustment to p be carried out.

(2) A sum of Re.80/- was paid as pay of watchman of 11-10-61, from the property of Shri Mahomed Jaffer. For this payment a sum of Re.40/- only was withdrawn from the P.L.A. as rent of Re.40/- was received on the same day and was appropriated for payment instead of crediting it into the Treasury as required by rule 4C ibid. Such irregularity should not be allowed to recur in future.

The final exp in the connected be forwarded

(3) A loan of Re.66/- was taken from the accounts of Shri E.R.Latiff on 28-5-61 for the account of Ahmed Jaffer for payment of salary of the watchman as there was no balance in the account of the latter. The loan is still lying outstanding. This practice is irregular and may be stopped forthwith.

(4) The registers maintained have not been signed by any responsible officer.

(5) Vouchers are not numbered serially for each month and not stamped as required under note 3 below rule 43 ibid.

(6) Three cheque books are being maintained one for each evacuee. As only one cheque book at a time is required to be maintained for each P.L.A. the maintenance of three cheque books at a time is not in order.

15. General state of Accounts:- It will be seen from the remarks raised in the audit report that though there is some improvement in the accounts the general state of accounts is still not quite satisfactory as some of the registers are still not maintained vide paras 3(a),3(b) & 3(d) of the report. The audit note of the previous year is still not disposed of vide para 8(a) ibid. There are also heavy outstanding vis paras 4 ibid. Abnormal delay in the disposal of the property was noticed vide para 6,7(v) The rent was not demanded from the correct date as per section 2(d) of the Act. V paras 4,6 & 7 ibid. No receipts are passed to the parties vide para 10 ibid. Re not signed by the Officers vide para 11 ibid.

Sd/- x x
Accounts Offi
Custodian of Evacuee P

No.CEP/Audit/15/9/51,

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 18th March, 1953.

To

REHABILITATION DEPARTMENT
File No. R55
S. No. 11366 D
Date 18 MAR 1953

The Inspecting Officer (Accounts),
Office of the Custodian General
of Evacuee Property,
NEW DELHI.

Subject:- Audit Report on the Personal Deposit account of D.C.E.P.,Bijapur for the period ended 30-9-51

Reference:- Your letter No.2/17(1)Audit S&A/53 dated 23-2-53.

Para 4:- I am to enclose herewith a copy of D.C.E.P., Bijapur's letter No.EVP/Audit-I dated 10-3-1953.

E.O.A.D. may be requested to verify this during the next audit.

for Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments:to:-

1. Examiner, Outside Audit Department along with D.C.E.P.'sletter

2. The Secretary, Rehabilitation Department, Bombay along with D.C.E.P.'s Letter.

3. The Deputy Custodian of Evacuee Property, Bijapur.

S.18/3/53.

COPY.

Letter. No.EVP.Audit-I
Bijapur, 10-3-1953.

To

The Custodian of Evacuee Property,
Bombay.

Sub:- Audit Report on P.D. Account for the period ended 30-9-1951.

Ref:- Your No.CEP-Audit.15/9-51 dated 3-3-1953.

According to your instructions contained in letter No.CEP.Dist.15 dated 31-1-1953, sales tax dues have been paid on 3-3-1953 to the extent of the balance available at the credit of the evacuees as shown below:-

1. Shri Vallimohamad Dawood. ---- Rs.5000/-.
2. Shri A.Jaffer. ---- Rs. 560/-.

Sd/- x x x x x

For Collector, Bijapur.

S.18/3/53.

KHD

D

For information

Await hill

Std. Sectt. 78 e.

G. R., G. D., No. 2408, dated 22-6-22.]

Correspondence

DOCKET SHEET

Subject :— Report on the Test Audit of the P.D.A of Dy. C. E. P., Kolaba for the period ending 31st March 1952.

File No. R/55/26335

Rehabilitation H. & B.W. Cell **DEPT.**

(1) **BRANCH.**

References :—

Date.	To whom sent.	Notes and instructions.

ANNEXURE I.

No.CEP/Audit/15-3-52/12-

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 10th October,1952.

To

The Collector & Deputy Custodian of
Evacuee Property,Bijapur.

Sub: Audit Report on the Personal Deposit Account of Deputy Custodian of Evacuee Property, Bijapur for the period ending March,1952.

Ref: Examiner, Outside Audit Department,No.64/Evac/7995,dated 5-9-52 and this office No. CEP/Audit/15/3-52,dated 6-9-52.

Your replies to the above audit report are awaited. Please expedite.

...MENT
K65
No. 35623 A
Dat 10 OCT 1952

Accounts Officer,
for Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
2. The Examiner,Outside Audit Department,Bombay.
3. The Custodian of General of Evacuee Property, New Delhi.

I.X/A.

Rus

D

for information

13/10/52

Rus

I direct that I with main papers

13.10.52

No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 24th October, 1952.

RSS
37438. D.

To

The Collector & Deputy Custodian of
Evacuee Property, Bijapur.

Sub: Audit Report on the Personal Deposit Account of Deputy Custodian of Evacuee Property, Bijapur for the period ended March, 1952.

Ref: Examiner, O.A.D.'sletter No.OA/Evac/7985, dated 5-9-1952, this office letters of even number, dt. 6th September, 1952 and 10th October, 1952.

Enclosed herewith please find a copy of letter No.1/8(17)/2/(SAA)/52, dated 15-10-1952, from Custodian of Evacuee Property, New Delhi.

2. You are requested to forward your replies in the annotated form (5 copies) without any further delay.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl-1 Copy.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department alongwith Custodian General Evacuee Property's letter referred to above.
Encl-1.
3. The Custodian General of Evacuee Property with reference to letter referred to above.

Copy.

No.1/2/(17)/(S&A)/52.
Government of India;
Ministry of Rehabilitation.
OFFICE OF THE CUSTODIAN GENERAL OF EVACUEE PROPERTY.
****

'P' Block, New Delhi.
Dated the 15-10-1952.

From

Shri K.L.Sehgal,
Dy.Assistant Custodian General.

To

The Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bujapur for the period ending 31-3-1952.

Sir,

I am to invite your attention to your letter No. CEP/Audit/15/III-52, dated 6-9-1952, and to request that the annotated audit report mentioned above, if it has since been received from the Deputy Custodian of Evacuee Property, Bijapur may kindly be sent to this office aling with your comments without any further delay.

Your faithfully,
SD/-(K.L.Sehgal)
Dy.Asstt. Custodian General

RMD

D

For information

29/11/12

Sept 29/11 RMD

Met with RMD

No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 14th November,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Bijapur.

Sub: Audit Report on the Personal Deposit Accounts of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 31st March,1952.

Ref: Examiner, Outside Audit's letter No.OA/Evac/7006, dated 5-9-52 and your letter No.EVP/Audit, dated the 31st October,1952.

Your replies to the audit report referred to above are still awaited. You are requested to forward your replies in the annotated form (5 copies) immediately.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Custodian General of Evacuee Property, with reference to his letter No.1/2/(17)/2/(SAA)/52, dt.15-10-1952.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

J.14/11.

RHD

For information

17/4/12

Please write

D.O.No.CEP/Audit/15/3-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 26th November,1952.

Dear Shri Allabaksh,

Please refer to the audit report on your Personal Deposit Account for the quarter ending March, 1952, issued by the Examiner,Outside Audit Department, Bombay,under his No.OA/Evac/7995,dated the 5th Sept.'52 and this office reminders of even number dated 6-9-52, 10-10-52,24-10-52 and 14-11-52.

Your replies to the audit report have not yet been received. The audit department has pointed out in the audit report (i) large arrears of rent,(ii) delays in renting out Evacuee Properties (iii) ir - regularity in payment of Custodian's fees(iv) Registers not attested by Officers etc. and has remarked that the general state of accounts is still not quite satisfactory. As it is imperative to set right the irregularities pointed out by audit without any delay may I request you to look into the matter personally and forward your replies to the audit report immediately.

Yours sincerely,

Sd/-
(B.D.Mirchandani.)

To

Shri M.Allabaksh,
Collector & Deputy Custodian of
Evacuee Property, Nilanmr.

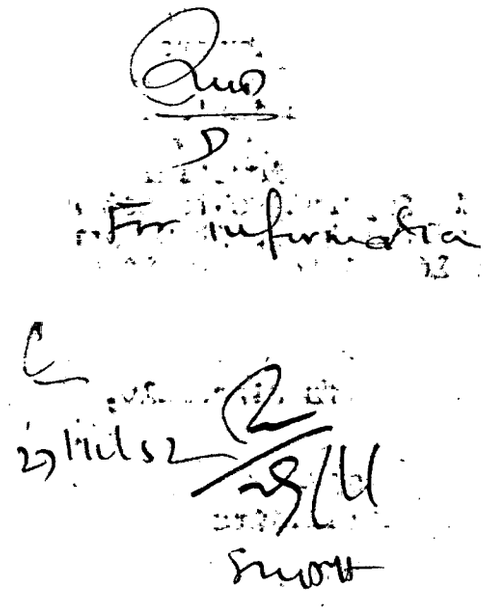
No.CEP/Audit/15/3-52. Dated the 26th November,1952.

Copy forwarded with compliments for information to :-

1. The Custodian General of Evacuee Property, New Delhi.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Examiner, Outside Audit Department, Bombay.

REHABILITATION DEPARTMENT
S. No. 41725
Date 27 NOV 1952

Accounts Officer,
Custodian of Evacuee Property, Bombay.



No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 23rd December,1952.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Bijapur for the period ended 31st March.1952.

Ref: In continuation of this office even number dated the 17th December,1952,forwarding the above annotated audit report.

-.-.-.-.-.-.-.-.-.-.-.-

A copy of Deputy Custodian of Evacuee Property, Bijapur's letter No.EVP.Audit,dated 8th December,1952, communicating further replies to the audit report is forwarded herewith. This office remarks are as under:-

Para 3(a):- The register maintained may please be seen in the next audit. Deputy Custodian of Evacuee Property,is being asked to complete Form 21 immediately and report compliance.

Para 3(b):- The Deputy Custodian of E.P.is being asked to expedite Assistant Custodian of Evacuee Property, Bagalkot and ensure that forms 14,19 are also brought upto-date immediately.

Para 3(c):- Deputy C.E.P.is being requested to state whether the audit note of minor irregularities has been returned to you office.

Para 4:- Dy.C.E.P.is being asked to effect the recovery early and report compliance.

Para 7(a): This may be verified in the next audit.

Para 7(b)(v)(vi):- This may be verified in the next audit.

Para 7(b)(ix):- Deputy C.E.P.is being requested to expedite recovery and intimate the progress to Examiner, O.A.D.and this office.

Para 9:- The Dy.C.E.P.should please report whether the procedure is being followed by the A.C.E.Ps.

Para 10 to 13:- The compliance reported by the Deputy Custodian of Evacuee Property may please be verified in the next audit.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

Encl:-1.

Copy forwarded with compliments to :-
1. The Custodian General of Evacuee Property,New Delhi, with accompaniment.
2. The Secretary to the Government of Bombay, Rehabilitation Department,with accompaniment.
3. The Deputy Custodian of Evacuee Property, Bijapur.

R55 45402-D DEC 1952

Letter.

No.EVE.Audit.
Office of the Collector,
Bijapur, 8th December,1952.

To

The Custodian of Evacuee Property,
Bombay.

Sub: Audit Report for the quarter ending 30-3-1952.

In continuation of this office even number dated 28-11-52, I am forwarding herewith further compliance report on each item.

2. The objecticns raised in paras 4,6,7(a),7(III & IV),7(IX), 10(b) and 13 will be complied shortly and a final compliance report in the prescribed forms will be submitted.

Sd/-------

for Collector , Bijapur.

Copy.

Compliance report on the audit objections poihted by the O.A.D.for the quarter ending 30-3-1952.

.....

Previous Audit.

Para 3(a):
All the forms have been maintained in the District office. Form XXI is being brought upto-date.
(b) The Mamlatdar of Bagalkot has maintained all the forms except No.14 and 19 and others brought upto-date.
(c) No remarks.
(d) Monthly bastracts are being now regularly submitted.
(e) Audit compliance have been reported, in annotated forms.

Current audit.

Para 4.
The balance of Rs.1,385-15-0 is still to be recovered from Shri Mahamad Husen of Ilkal. The dues are being recovered as arrears of Land Revenue.

Para 5. No remarks.

Para 7(a). The arrears have been fully recovered.

" (V) The arrears have been fully recovered.

" VI. Such delays have now been avoided.

" VII. No remarks.

" IX. Out of outstanding arrears of Rs.23,880-14-8 Rs.3,564-5-6 have so far been recovered. The recovery work is in progress. Arrears are being recovered as Land Revenue dues.

Para 9. The Assistant Custodians have been instructed to follow the procedure regidly.

Para 10. The Custodians Fees and Administration charges are now regularly credited.

Para 11. The entries have been verified by the Treasury Head Accountant.

Para 12. The Treasury Officer has informed that correction memo has been sent to Accountant General, Bombay and adjustment effected on receiving sanction.

Para 13.
Such irregularities have now been avoided.

Sd/-------

For Collector Bijapur.

RBtD

For information

29/12/12

REHABILITATION DEPARTMENT
File No. R 55
S. No. 2963 D
Date 20 JAN 1953

CEP/Audit/15/III-52.

Office of the Custodian of Evacuee Property,
Fourth floor, Mercantile Bank Building,
Mahatma Gandhi Road, Fort, Bombay.

19th January, 1953.

To

The Collector & Deputy Custodian of Evacuee Property, Bijapur.

Sub:- Audit Report on the Personal Deposit Account of Deputy Custodian of Evacuee Property, Bijapur for the period ended 31.3.52.

I am to enclose herewith a copy of Inspecting Officer (Accounts) office of the Custodian General of Evacuee Property's letter No.1/2(17)/2/S & A/52, dated 5.1.[illegible] and am to request you to intimate whether the registers are now completed or not. Special steps should be taken to keep the registers posted up to date and to recover the arrears of rent. A detailed report on the above points may please be submitted to this office early.

Encl:-Copy.

for Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy to:- 1. Custodian General of Evacuee Property, New Delhi
2. Examiner Outside Audit Department, Bombay.
3. Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

Rup
D

For information
May be awaited up to
15-2-23

G
22/2

REHABILITATION DEPARTMENT
File No. R&S
S. No. 2967
Date 20 JAN 1953

No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 20th January, 1953.

To.

The Collector & Deputy Custodian of
Evacuee Property, Bijapur.

Sub: A.R.on the D.D.Account of the Dy.C.E.P.Bijapur for the period ended 31-3-52.

Ref: Examiner, O.A.'s letter No.OA/Evac/15449, dated 9th January, 1953.

Please forward your replies to the further remarks of the Examiner, Outside Audit Department, early.

For Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. The Custodian General of Evacuee Property, New Delhi.
2. The Examiner, Outside Audit Department, Bombay.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

Hon.
D

For information

May be awaited till 15-2-13.

22/1

No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Proper
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 23rd January,1953.

To
The Examiner, Outside Audit Department,
Bombay.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 3575-D
Date 24 JAN 1953

Sub: A.R.On the P.D.A.of the Dy.C.E.P.Bijapur for the period ended 31-1-52.

Ref: This office letter enen number dated 23-12-52.

-.-.-.-.-.-.-.-.-.-.-

I am to enclose herewith a copy of Dy.C.E.P.'s letter No.EVC/Audit,dated 7-1-53,being his further replies. This office remarks are as under :-

Para 3(b)i The registers are being supplied by Dy.C.E.P Bombay. It is presumed that paras 3(a),7(a),7.B(V)&(VI) and 10 to 13 are settled which may please be confirmed.

Para 4: The Deputy Custodian of Evacuee Property is being asked to pursue the recovery vigorously and report compliance.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:-1.

Copy to :-
1. The Custodian of Evacuee Property, Bijapur.
2. The Secretary to the Government of Bombay,R.H.D.
3. The Custodian General of Evacuee Property, New Delhi.

Rwd

for information

28/1/63.

15 FEB 1963

Letter.

No.EVP/Audit.
Bijapur, 7-1-1953.

To
The Custodian of Evacuee Property,
Bombay.

Sub: Audit Report of the Outside Audit Departmen
for the period ending 31-3-1952.

Ref: Your No.CEP-Audit.15-III-52,dated 23-12-52.

-.-.-.-.-.-.-.-.-

In continuation of this office even number dated 29-12-1952, I am to state as under :-

Para 3(a):-

Form No.21 is now brought upto-date, and is een by the Senior Auditor during his audit for the period ending 30-9-1952.

Para 3(b):

Form Nos.14 and 19 still to be received from the Deputy Custodian of Evacuee Property, Bombay, for which an Indent is already placed under this office No.EVP.Indent dated 2-12-1952.

Para 3(c):

The audit note of minor irregularities is forwarded to the Examiner, O.A.D.,Bombay.

Para 4:

Steps are taken to recover the dues as arrears of land Revenue.

Paras &A,7B(v)&(vi).

The recovery of the dues has been verified by the Senior Auditor during his audit.

Para 7(b) (ix).

The progress of the recovery of the dues effected is included in the compliance report forwarded under No.EVP/Audit of 8-12-1952.

Para 9:

It is reported by the Assistant Custodian of Evacuee Property, Bagalkot that the procedure of issuing receipt is being follwed.

Paras 10-13:

Compliance is verified by the Serior Auditor during his audit for the quarter ending 30-9-1952.

Sd/-------
For Collector , Bijapur.

REHABILITATION DEPARTMENT
File No. R55
S. No. 5473-D
Date 6 FEB 1953

No.CEP/Audit/15-III-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 5th Feb.1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: A.R. on the P.D.Accounts of the Dy.C.E.P.
Bijapur for the period ended 31-3-1952.

Ref: Your letter OA/Evac/15449,dated 9-1-53
(2) D.CEP.Bijapur's letter No.EVP/Audit,dt.
15-1-53 to yours and (3) This office letter
of even number dated 23-1-53.

.-.-.-.-.-.-.-.-

Para 12:- The adjustment may please be verified in the next audit and the item settled. Your confirmation regarding the settlement of paras 3(a),7(a),7(B)V&VI and 10 to 13 vide this office even number dated 23-1-53 is awaited and my please be issued early.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. The Custodian General of E.P.,New Delhi alongwith
Dy.CEP.'s Letter. P.T.O.

2. The Secretary to the Govt. of Bombay,
R.H.D.alongwith Dy.C.E.P.'s letter.

3. The Deputy Custodian of Evacuee Property, ~~Bombay.~~ Bijapur

Encl-1.

RHD
D

For information
& May be awaited.

Supdt

01 MAR 1953

Copy.

No.EVP/Audit.
Bijapur, 30-1-53.

To

The Custodian of Evacuee Property,
Bombay.

Sub: Audit Report for the quarter ending 30-9-52.

Ref: Your No.CEP/audit 15-11-52 dated 20-1-53.

.-.-.-.-.-.-.-.-.-

I am enclosing herewith a copy of the reply forwarded to the Examiner, Outside Audit Department under this office even numher dated 15-1-53.

Sd/-

For Collector, Bijapur.

Copy.

Copy of this office letter No.EVP/Audit,dated 15-1-53, to the Examiner, O.A.D., Bombay.

-.-.-.-.-.-.-.-

Sub: Audit Report compliance of for the period ending 30-9-52.

Ref: Your No.OA/RFG.15450,dated 9-1-53.

-.-.-.-.-.-.-.-.-

A copy of the compliance report No.EVPAudit dated 7-1-53 on the points mentioned in your letter addressed ~~this~~ the Custodian of Evacuee Property, Bombay, is enclosed. As regards point at S.No.12 the amount of Rs.30-6-0 has been adjusted during the month of December1952.

-.-.-.-.-.

No.CEP/Audit/15/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 16th February,1953.

To

The Examiner, Outside Audit Department,
Bombay.

REHABILITATION DEPARTMENT
File No. R 57
S. No. 6792-D
Date 16 FEB 1953

Sub: Audit Report on the Personal Deposit Account of the Dy.C.E.P.Bijapur for the period ended 31-3-1952.

Ref: Your letter No.OA/Evac/15449,dated 9-1-52, and in continuation of this office even number dated 23-1-53 and 3-2-53.

-.-.-.-.-.-.-.-

I am to enclose herewith a copy of Dy.C.E.P. Bijapur's letter No.EVP/Audit,dated 3-2-53. The compliance reported by him may please be verified in the next audit. As regards arrears of rent the Dy.C.E.P.is being requested to pursue the recoveries vigorously and report the further position.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl:-1.

Copy to :-

1. The Custodian General of E.P.alongwith Dy.C.E.P.'s letter with ref.to his No.2(17)/2/Audit/S&A/53,dt.7-2-53
2. The Secretary to Govt. of Bombay, R.H.D.alongwith Dy.C.E.P.'s letter.
3. The Dy.C.E.P., Bijapur.

J.16/2.

Copy.

No.E.V.P./Audit.
Bijapur, 3-2-53.

To
The Custodian of Evacuee Property,
Bombay.

Sub: Audit Report for the quarter ending 31-3-1952.

Ref: Your No.CEP/Audit-15-III-52,dated 19-1-1953.

In continuation of this office even number dated 22-1-1953, I am to state that the irregularities pointed out in the Audit Report for the quarter ending 31-3-1952 have been set right. All the prescribed registers maintained are upto-date. The following items of arrears of rent pointed out in the Audit Report pertains to the period prior to the Custodian taking over possession of property. Steps are in progress for the recovery of these items as arrears of land revenue. No amount is allowed to fall in arrears after taking over charge by the Custodian.

Rs.1385-14-0
Rs. 681-10-0
Rs. 341-15-0
Rs.2409- 7-0

Sd/----
For Collector, Bijapur.

Rus
D

For information

18/2

Supdt

01 MAR 1953

No.CEP/Audit/15/3-53.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 23rd February,1953.

To
The Collector & Deputy Custodian of Evacuee
Property, Bijapur.

REHABILITATION DEPARTMENT
File No. R 55
S. No. 7975 D
Date 23 FEB 1953

Sub: Audit Report on the P.D.Account of the Dy.C.E.P., Bijapur for the period ended 31.3.52.

Ref: Examiner, O.A.D., Bombay letter No.OA/Evac/18057, dated 17.2.53, to this office and copy to you.

Please forward your further replies to the Examiner, O.A.D. letter mentioned above. Your special attention is invited to para 3(b),(e) and 7 (ix). The exact position about the audit note may please be verified again.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy forwarded with compliments to :-

1. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
2. The Examiner, Outside Audit Department, Bombay.
3. The Custodian General of Evacuee Property, New Delhi.

J.23/2.

For information

25/2 26/2

15 MAR 1953

Audit Report on the accounts of the Dy.Custodian of Evacuee Property,Bijapur,for the two quarters ending 31-3-1952.

OUTSIDE AUDIT.

No.OA/Evac/

To

The Custodian of Evacuee Property, Sir, P. M. Road, BOMBAY No. 1

Bombay.

The audit of the accounts of the D. .Custodian of Evacuee Property in Bijapur District for the two quarters ending March '52 was carried out on 21st to 24th and on 26th June 1952.The accounts for the entire period were scrutinised.There was no cash in hand in the office of the Dy.Custodian as all the transactions are made by cheques.The following remarks are offered.

2. Two statements one showing the position of the immovable properties of the evacuees upto 13-3-52 and the other showing the properties other than immovable property are enclosed.

Previous audit.

3. (a)Para 2 of the A.R.for the period from the beginning to 30-9-51:-Maintenance of registers as per Rule 39 of the Administration of Evacuee Property(Central)Rules 1950.

All the required registers have since been maintained by the Dy.Custodians office except these in form Nos.18,20,28,30 & 31. The register in form No.21 was found tobe incomplete.The register in form No.31 has not been maintained as it has since been discontinued under Govt.of India orders.

(b) Para 3(c) ibid:-The Bagalkot Taluka has not yet maintained the following registers:-

Registers in form Nos.16,18,21,22,27,28,29 & 30.

The registers maintained have not been signed by any responsible officer and cash verification certificate not recorded in the cash book.Necessary instructions may be issued in this connection.

(c)Para 4 ibid:-Evacuee properties in Bijapur District.-Orders of the Custodian General for payment of sales tax of Rs.10,048-1-6 are awaited.

(d)Para 7 ibid:-The monthly classified abstracts in form No. 28 have not yet been prepared.

(e)Audit Note:-The audit note containing minor objections has not yet been returned duly replied to.It should be returned in original with replies noted in the column provided for the purpose.

Current Audit.

4. Property of evacuee Maulabux Peer Mohomad and Kasimbuy Peer Ahmed (Sr.No.1 of the Statement No.I):-

The house and shop were rented on lease at Rs.360/-P.A. to one Mohomad Hussein Umarsahab who was served with notice on 22-8-51 and the possession was taken over on 29-8-51.Both the house and shop were kept locked from that date for about seven months. As Shri Maulabux Peer Mohomad migrated to Pakistan on or about 12-9-1947,their case is governed by Section 2(d)(i) of the Administration of Evacuee Property Act 1950.The rent of the property is therefore,recoverable from the date of leaving India by the evacuees,i.e. from 12-9-47 and works upto Rs.1416-5-0 upto 28-8-51xxxxxx For the period 29-8-51 to 31-3-52,the property was sealed. No rent ~~part~~ is ,therefore,recoverable for that period. An amount of Rs.20-6-0 only was recovered on 31-3-52.The recovery of the balance of Rs.1395-15-0 may please be expedited.

5. Property of Evacuee Kasban Haji Mirde (Sr.No.2 of the Statement No.I):- The property is occupied by the wife and children of the evacuee from the beginning and no part is to be charged as per orders of the Custodian General contained in order dated 18-4-51 of the Additional Custodian of Evacuee Property ,Bombay.

6. Property of Evacuee Ahmed Jaffer (Sr.No.3 of the Statement No.I and Sr.No.8 of the Statement No.II):-

The property consists of a tailoring shop.The factory was closed as such was not working and has since been leased along with movable articles at Rs.2000 per annum to Shri M.K.Chavan from 21-4-52only. The amount of Rs.2000 was recovered in advance on 18-4-52.As regards items which were 8 in number on 14-2-51,4 of the stated, were blown up by the wind in xxxx

1951

As Shri Ahmed Jaffr has been declared "Evacuee "under Section 2 (d)(14),the rent is recoverable from 15-8-1947 to 31-12-47 in respect of the 8 sheds and from January 51 to 31-3-52 in respect of the remaining four sheds.The rent recoverable therefore works to R.681-8-0 upto 31-3-52.Out of this amount R.278-6-0 have been recovered upto 31-3-52.The recovery of the balance of R.681-10-0 may please be expedited.

7. Property of evacuee Haji Ibrahim Latif (Sr.No.4 of the statement No.I)(15 11)Kerosene Godown and Petrol Kiosk:-

(a)The property was taken over on 14-12-50 and was kept sealed upto 31-1-51 and has been leased out from 1-2-51 to one Shri M.C. Nirgundi at the rate of R.125/-P.M. Although the rent as per Section 2(d)(11) of the Administration of Evacuee Property Act 1950 is recoverable from 15-8-47,the rent is receivable from 1-2-51 only as the property was kept sealed.The rent recoverable therefore works out to R.1750 upto 31-3-52 and may please be recovered early.

(b) Kerosine Oil and Diesel Oil Deposits:-

It is observed that the amounts of Rs.2000 and R.1000 were deposited with the Civil Supplies Department Bijapur onaccount of deposits for kerosine oil and diesel oil licenses respectively.The amounts have not been transferred to the P.L.Account of the Custodian of Evacuee Property by the T.O.Bijapur although he was directed by the Collector in his letter No.LV P/1 of 14-8-52.The Treasury Officer Bijapur may please be requested to carry out the adjustment

(iii & iv) Note:- Sr.No.4(iii)&iv) of the statement-

The property was taken over on 14-12-50.Similar to above the rent is recoverable from15-8-47 and works to R.601-15-0 upto 31-3-52. An amount of R.260/- only was recovered to date of audit.The recovery of balance of R.341-15-0 may please be expedited.

(v)Godown at Guledgud Badami:-

a) The property although acquired on 15-12-50 was kept sealed upto 4-4-51 on which date it was rented out to Shri M.C.Nidgundi at R.125/-P.M. As per section 2(d)(ii) of the Administration of Evacuee Property Act 1950 under which Shri Haji Ibrahim Latif has been declared Evacuee,the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from that date.The rent is therefore recoverable from 4-4-51 to 31-3-52 amounting to R.1487-12-0 recoverable of which may please be expedited.Such delays in renting out the properties may be avoided in future.

(b) Kotwal Gondaffa Bhullappa Pati was appointed by Mamlatdar Badami on R.30/-P.M. from 18-12-50 and one room of the property was given to him on rent(not fixed)for occupation.The watchman was dismissed from services from 20-1-51.The sanction for his appointment was not available at the time of audit and his pay from 18-12-50 to 20-1-51 was not paid till the time of audit and the rent for two months also not recovered from him.The circumstances in which his pay is not paid may please be stated and the rent recovered from him early.The appointment order may also be traced and a copy there of forwarded to this office for verification.

(vi) Government Allimatti Badami:-

The property although acquired on14-12-50 was kept sealed upto 15-7-51 from which date it was rented out to Shri M.C.Nidgundi at R. 60/-P.M. As per section 2(d)(ii) of the Administration of E.P.Act 1950 the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from thatdate.The rent recoverable upto 31-3-52,therefore,works out to R.512-14-0 and has been recovered in full.Such delays in renting out the properties may please be avoided in future.

(viii)Grocery shop at Jagalbet (Sr.No.1 of the Statement II):-

This shop was taken on lease for 3 years from 10-11-49 by the evacuee from the owner Shri Jankibai Venkatrao .In the absence of any record it is presumed that the lease rent was paid in full for the whole period of 3 years by the evacuee to the owner.The articles in the shop were acquired on 14-12-50 and were sold by auction along with other articles in the Government godown and petrol kiosk for a sum of R.1720.

This shop has now been let out on lease from 1-3-51 to Shri M. .Nirgundi for a period of one year at R.960/-p.a. and the amount has been recovered in advance in August 1951.

(viii)Articles in shop at Jagalbet (Sr.No.2 of Statement No.II.

The articles taken possession of on 14-12-50 along with the--

P----

(4)The registers maintained have not been signed by any responsible officer.

(5)Vouchers are not numbered serially for each month and not stamped as required under note 2 below rule 43 ibid.

(6)Three cheque books are being maintained one for each evacuee.As only one book at a time is required to be maintained for each E.L.A. the maintenance of three cheque books at a time is not in order.

14. General state of accounts:-

It will be seen fromthe remarks raised in the audit report that though there is some improvement in the accounts the general state of accounts is still not quite satisfactory as some of the registers are still not maintained vide paras 3(a),3(b)&3(d) of the report.The audit note of the previous year is still not disposed of vide para 3(e) ibid.There are also heavy outstandings ~~xxx~~ vide paras 4,6,7 ibid. Abnormal delay in the disposal of the property is noticed vide para 4,7(v)(b).The rent is not demanded from the correct date as per section 7(6) of the Act. vide paras 4,6 & 7 ibid.No receipts are passed to the parties vide para 9 ibid.Incorrect calculation of administrative charges vide para 10 ibid.Registers not signed by the Officers vide para 11 ibid.

DEPARTMENT
R55
31390 D
Secl. No. 1998

Sd/-S.Srinivas Rao.
AUDIT:Examiner,Outside Audit.

Copy forwarded to:-

1.The Dy.Custodian of Evacuee Property,Bijapur District, Bijapur.
2.The Secretary to the Govt.of Bombay,Finance Department, Bombay.
3.The Secretary to the Govt.of Bombay,Rehabilitation Deptt.,Bombay.
4.The Custodian General of Evacuee Property,Bombay.
5.Audit Sec. VII,A. G.'s Office,Bombay.

S Rao 3/9
Audit:Examiner,Outside Audit.

RHD 3/9

For information

3/9

...vances upto 31st March 1952.

Property	Value	Rent recoverable from	Rs.t Due	Rs.t Recovered	Balance Remarks
Ilkal	1500	1-8-47)	1410-5	80-6	1385-15
Anagwadi	1270	-do-)			
Bijapur	3000	-	-	-	Deceased brother wife & children of the evacuee.No rent is recoverable vide order dated 18-4-51 from the Addl.Custodian,E.P.Bombay(copy enclosed.
Bagalkot	30745	1-8-47	981-0	270-6	651-1 Leased out to Shri R.K.Chavan from 20-4-52 @ Rs.3 00 p.m.
-do-	25000/	15-8-47 to)	1750	-	1750 Leased from 1-2-51 to Shri M.C. Nidagundi at Rs.125/- p.m.
-do-	400	-do- *)			(*)Rent is recovered from 1-2-51 only as the property was kept sealed.
-do-	) Included				
-do-	) in Sr.	15-8-47	370-7	150	220-7 Leased from 1x-2-51 to Shri C.
	)35000		231-8	100-0	131-8 Anjanee @ Rs.87/-p.m. Leased to Shri H.T. Mudgal @Rs 50/-p.m. from 1-2-51
Unlocated Badami	(a)	-do-	1487-8	-	1487-8 Rented @ Rs.125 p.m. to Shri M.C. Nidagundi from 4-4-51
Mallatti Bgd	(a)	-do-	512-14	512-14	- Rented @ Rs. 0/-p.m. to Shri M.C.Nidagundi from 1x-7-51. (a) Value of both the plots is Rs.20,000

sd/-
for Collector of Bijapur 2-7-1952.

Repair	Prime Value	Rent realised	Rent Rent recoverable	Balance Remarks.
Loss Mutuality	Estimated value	Cost due	Rent recoverable	
Bagal kot	1380	950 (upto 31-8-51)	950	- Shop articles sold out by auction & shop granted out to Shri M. Nidagundi @ Rs.950 p.m. from 1x9/51
-do-			-	-
-	Rs 2892-15	Rs -	Rs 2892-15	- Income tax returned.
-	Rs 3522-6	Rs -	Rs 3522-6	- Interest from Govt Rs.3306-7 super tax refund Rs.215-15-0
	400-0	- -	-	Property given to Shri M.K.Chauhan with the Factory which has been leased out to him from 1-4-52.

sd/-
Collector of Bijapur 3-7-1952.

Statement showing the position of the immovable prop... I the...

Sr. No.	Name of Evacuee	Migrated to Pakistan on	Declared Evacuee under Sec. Gen. No.	Notifica-tion No.	Acquired on	Particulars of	
1.	Moula-bux Pirachand & Karim-bux Pirachand	10-8-47 (approx)	2(d)(i)	EVP-41 dt 30-6-51	29-8-51	(i)House (ii)Shop	C.T.No. 1410 C.T.No. 1739
2.	Saifali Walji Mirchi	14-8-47 (approx)	2(d) I)	Dist/16 dt 18-6-51	Not acquired	House	C.T.No. 156 Khaleej No.77 C.No.
3.	Ahmed Jafer	-	2(d)(ii)	EVP/2 of 6-2-51	14-2-51	(i)Biscuit factory	S.No. 329/2
4.	Haji Ebrahim Latif	-	-do-	CEP/Dist 16 dt 16-11-50	-do-	(i)Kerosene Godown (ii) etrol Block	Near Sch. Old M... stand
			-do-	-do-	-do-	(iii) Lot (iv) -do-	S.No. 1 -do-
5.	-do-	-	-do-	-do-	18-12-50	(v)Godown	S.No. 1 of Kal
6.	-do-	-	-do-	-do-	14-12-50	(vi)-do-	Gr. Kol Allot Survey

I II

Statement showing the property other than immovable as on 31-3-1952.

Sr. No.	Name of Evacuee	Migrated to Pakistan on	Declared Evacuee under Sec. No.	Notifi-cation No.	Acquired on	Particulars of Item	Is presi-ded
1.	Haji Ebrahim Latif		2(d)(ii)	CEP/Dist 16 of 16-11-50	14-12-50	Grocery shop articles	CEP No. 748. VIII
2.	-do-					Articles in Godown	-do-
3.	Vali Mohamed Haji Dawood		Not stated	EVP-8 dt 30-6-51	1-8-51	D.2320-10	
4.	Kalo Mohamed Haji Dawood					D.2322/6/-	
5.	Ahmed Jafer		2(d)(ii)	EVP/2 of 6-2-51	14-2-51	Machinery etc.	

REHABILITATION DEPARTMENT
R55
44589.D
DEC 1952

No.CEP/Audit/15/III S-2

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1
Dated 195

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Bijapur 1-10-51 to 31-3-52.

Ref: Your letter No.OA/Evac/7986 dated 5-9-52 forwarding the above audit report and Dy.Custodian of Evacuee Property, Bijapur letter No.EVP/Audit dated 26-11-52 furnishing replies to the audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Bijapur, is also being asked to take immediate action on these remarks and intimate compliance under advice to you.

Accounts Officer,
Custodian of Evacuee Property,Bombay.

1. Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property,'P' Block, New Delhi in connection with his Ref. No.1/2(17)/2/Audit/52,dt.15-10-1952.

2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

3. The Secretary to the Government of Bombay, Finance Department,Bombay.

4. The Deputy Custodian of Evacuee Property, Bijapur with reference to his EVP/Audit dated 26-11-52. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under intimation to the Examiner, Outside Audit Department, Bombay.

For information

3.	4.	5.	6.
nat is now being	Compliance report should be forwarded early.		
om the Assistant f Evacuee Property, awaited.	--- do ---		
justment of R.30-6-0 Officer,Bijapur has d to make necessary the accounts and it reconciled early.	--- do ---		
larities will be d in future and as pointed out will out.	--- do ---		
l compliance report ctated forms will d within a fortnight.			
	Remarks have been offered para by para and further replies from the Dy.C.E.P. may be awaited.		

hill
ns 4,6,7
,7(v)(b).
d.vide
isters

Accounts Officer,
Custodian of Evacuee Property,Bombay.

11. (B) Those charges are required to be worked out at Rs.10/- upto 31-5-60. It was,however,noticed that they were worked out at 20% for the period Nov.'49, to May'60(Collection Rs.360/- fees charged Rs.72/-)in respect of the property of Shri Ahmed Jaffer. Necessary readjustment may now be carried out.

The adjust carried ou

12. Register in form No.16,maintained by the Dist.Officer, as well as by the Tahsildar Kalmbha The entries in this register have not been attested by any responsible Officer in token of having checked them as required by rule 38(iii) ibid. This should be done now and the requirement of the rules complied with in future.

Compliance Custodian Bagalkot.

13. Reconciliation:- The balance of the P.L.A.in the Treasury on 31-3-62 as per Treasury Pass Book was Rs.86,818-8-4 whereas as per books of the Collector was Rs.~~102-10-4~~. The difference of Rs.112-14-0 is explained below:- 16106-10-4

A sum of Rs.143-4-0 was wrongly credited to this P.L.A. by the Treasury Officer and was adjusted in April,1962. A sum of Rs.30-6-0,though credited in the Collector's book has not been credited to the P.L.A.by the T.O.(Rs.143-4-0 less Rs.30-6-0 & Rs.112-14-0). This difference of Rs.30-6-0 is still lying unadjusted.

As regards the Treasury been instru adjustment i will be got

14. Minor Irregularities:- (1) A sum of Rs.7-2-0 was adjusted on 30-1-62, by the transfer credit on account of forms supplied by the Yeravada Prison Poona. Though the forms were used for the whole scheme the entire amount was debited to the property of Shri Saka Mahomed instead of distributing in all the properties. This should now be readjusted accordingly.

Such irre mmm avoid adjustmen be carrie

(2) A sum of Rs.60/- was paid as pay of watchman on 11-10-61, from the property of Shri Mahomed Jaffar. For this payment a sum of Rs.40/- only was withdrawn from the P.L.A.as rent of Rs.40/- was received on the same day and was appropriated for payment instead of crediting it into the Treasury as required by rule 40 ibid. Such irregularity should not be allowed to occur in future.

The fin in the an be forwar

(3) A loan of Rs.65/- was taken from the accounts of Shri E.R.Latiff on 28-5-61 for the account of Ahmed Jaffar for payment of salary of the watchman as there was no balance in the account of the latter. The loan is till lying outstanding. This practice is irregular and may be stopped forthwith.

(4) The registers maintained have not been signed by any responsible Officer.

(5) Vouchers are not numbered serially for each month and not stamped as required under note 3 below rule 43 ibid.

(6) Three cheque books are being maintained one for each evacuee. As only one cheque book at a time is required to be maintained for each P.L.A.the maintenance of three cheque books at a time is not in order.

15. General state of Accounts:-It will be seen from the remarks raised in the audit report that though there is some improvement in the accounts the general state of accounts is still not quite satisfactory as some of the registers are still not maintained vi paras 3(a),3(b)&3(d) of the report. The audit note of the previous year is not disposed of vide para 3(c)ibid.There are also heavy outstanding vide pa ibid. Abnormal delay in the disposal of the property was noticed vide para The rent was not demanded from the correct date as per section 2(d)of the A paras 4,6&7 ibid.No receipts are passed to the parties vide para 10 ibid.Re not signed by the Officers vide para 11 ibid.

4.	5.	6.
...de compliance Orders may be awaited. ...ara 4 of the ...udit note		
...e have been issued ...gent.Custodians ...e procedure as laid ...25(2) of the ...on of Evacuee Property ...ules 1950,in futurs.	It is essential that receipts in Form 9 must be issued on account of income from E.P.	
...fees and admini- ...have been credited ...e 30-9-52,and ...is being credited.	Deputy C.E.P.is requested to strictly comply to Rule 44 of the Administration Of Evacuee Property(Central Rules 1950.	

1. 2. 3.

Continued.

(vi) Godown at Allimatti Badami:- The property although acequired on 14-12-50 was kept sealed upto 15-7-51 from which date it was rented out to Shri M.C.Hirgundi at Rs.60/-p.m. As per Section 2(d)(ii) of the Administration of E.P.Act,1950, the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from that date.The rent recoverable upto 31-3-52,therefore, works put to Rs.512-14-0 and has been recovered in full. Such delays in renting out the properties may please be avaoided in future.

(viii) Grocery shop at Bagalkot(Sr.No.1 of the Statement II): This shop was taken on lease for 3 years from 10-11-49 by the Evacuee from the owner Shri Jankibai Venkatrao. In the absence of any record it is presumed that the lease rent was paid in full for the whole period of 3 years by the Evacuee to the owner. The articles in the shop were aquired on 14-12-50 and were sold by auction along with other articles in the Kerosene godown and petrool keosk for a sum of Rs.1,380/-.

This shop has now been let out on lease from 1-9-51 to Shri M.C.Hirgundi for a period of one year at Rs.950/-P.M.and the amount has been recovered in advance in August,1951.

(viii) Articles in godown at Bagalkot(Sr.No.2 of statement No.II: The articles taken possession of on 14-12-50 along with the godowns,grocery,kerosene and petrol at Bagalkot were disposed of by public auction on 1-10-51.The value of the articles as per panchnama was Rs.852/-. However,Rs.1,380/- were realised by auction and credited to the P.L.A. The delay in disposal of the articles and the abnormal variation in estimating the values of the articles by panchas and actual realisation is brought to the notice.

(ix) Recoveries outstanding:-

It transpires from the letter dated 18-7-51,from Messrs. Jani and Merchants Solicitors of the Evacuee Ebrahim Haji Latif that various sums amounting to Rs.40,480/3/- are recoverable on behalf of the evacuee. Out of this amount an amount of Rs.16,599-4-4 only has been recovered to date of audit leaving a balance of Rs. 23,880-14-8 recovery of which may please be expedited.

3. Property of Evacuee Vathi Mohomad Haji Dawood and soka Mahomed Haji Dawood:-(Item Nos.3 and 4 of the statement No.II).

A sum of Rs.6,415-6-0 has been realised on account of Income Tax and supertax refunds against which a claim of Rs.10,048-1-6 plus penalty on account of sales tax is payable to the sales tax department vide also Para 3(c) above.

Please ... note at ... previous ... above.

9. Recovery of rent:-

Rent and all other dues are being paid direct into the sub-treasury by the parties concerned and the payments are noted in the Taluka Registers from the sub-Treasury records but not receipts from the prescribed receipt books are passed to them.Even though the sub-Treasuty Office acknowledges the receipt of the amount on a challan and it is desireable to pass a receipt to the party from the bound books of Receipts prescribed in rule 25(2) of the Administration of the Evacuee Property(Central)Rules 1950.

Instructio... to all the... to follow... down in Ru... Administra... (Central)

10. Administration charges and Custodian's Fees:-The Administrationcharges and Custodian's fees were not worked out and charged to the respective properties monthly. They were first worked out and charged from the beginning to Feb.'52,and again from March to May'52.These fees may in future be worked out and charged at the close of each month vide Rule 44 ibid.

The Custodian's ... stration charg... to XLVI-Misc.... for October,1...

1.	2.	3.

Continued.

5.Property of Evacuee Saifan Haji Mirde(Sr.No.2 of the statement No.1):- The property is occupied by the wife and children of the evacuee from the beginning and no rent is to be charged as per orders of the Custodian General contained in order dated 18-4-51 of the Additional Custodian of Evacuee Property, Bombay.

6.Property of Evacuee Ahmed Jaffer(Sr.No.3 of the Statement No.1 and Sr.No.6 of the statement No.11:- The property consists of slate Factory and Sheds. The factory was closed and as such was not working and has since been leased along with movable articles at Rs.2,000/- per annum to Shri N.K.Chavan from 20-4-52 only. The amount of Rs.2,000/- was recoverpd in advance on 18-4-52. As regards sheds which were 8 in number on 14-2-51, 4 sheds,it was stated stated,were blown up by the wind in about January,1951. As Shri Ahmed Jaffer has been declared"Evacuee"under Section 2(d)(ii), the rent is recoverable from 15-8-1947 to 31-12-47 in respect of the 8 sheds and from January 51 to 31-3-52 in respect of the remainging four sheds. The rent recoverable,therefore,works to Rs.961-9-0 upto 31-3-52.The recovery of the balance of Rs.681-10-0 may please be expedited.

7.Property of evacuee Haji Ebrahim Latif(Sr.No.4 of the statement No.1)(iii)Kerosence Godown and Petrol Keork:-

(a) The property was taken over on 14-12-50 and was kept sealed upto 31-1-51 and has been leased out from 1-2-51 to one Shri M.C. Hirgundi at the rate of Rs.125/-P.M. Although the rent as per Section 2(d)(ii) of the Administration of Evacuee Property Act,1950, is recoverable from 15-8-47,the rent is recoverable from 1-2-51 only as the property was kept selaed. The rent recoverable,therefore,works out to Rs.1,750/- upto 31-3-52,and may please be recovered early.

(b) Kerosine Oil and Diesel Oil Deposits:- It is observed that the amounts of Rs.2,000/- and Rs.1,000/- were deposited with the Civil Supplies Department Bijapur on account of Deposits for Kerosine Oil and diesel oil licences respectively. The amounts have not been transferred to the P.L.account of the Custodian of Evacuee Property by the Treasury Officer, Bijapur although he was directed by the Collector in his letter No.EVP/1 of 14-5-52. The Treasry Officer Bijapur may please be expedited to carry out the adjustment.

(iii)&(iv) Plots:-(Sr.No.(iii)&(iv) of the statment:- The property was taken over on 10-12-50. Similar to above the rent is recoverable from 15-8-47 and works to Rs.601-15-0 upto 31-3-52.An amount of Rs.260/- only was recovered to date of audit. The recovery of balance of Rs.341-15-0 may please be expedited.

(v) Godown at Guledgud Badami:-(a) The property althoggh acquired on 18-12-51 was kept sealed upto 4-4-51 on which date it was rented out to Shri M.C.Hidgundi at Rs.125/-P.M. As per section 2 (d)(ii) of the Administration of Evacuee Property Act,1950,under which Shri Haji Ebrahim Latif has been declared evacuee the rent is recoverable from 15-8-47 but as the godown was kept sealed it was not possible to recover rent from that date. The rent is,therefore, recoverable from 4-4-51 to 31-3-52 and works to 1,487-12-0 recovery of which may please be expedited. Such delays in renting out the properties may be avoided in future.

(b) Shri Gondaffa Hullappa Hati was appointed by Mamlatdar, Jandani as watchman on Rs.30/- P.M. from 18-12-50 and one room of the property was given to him on rent(not fixed)for occupation. The watchman was dismissed from services from 20-1-51. The sanction for his appointment was not available at the time of audit and his pay from 18-12-50 to 20-1-51 was not paid till the time of the audit and the rent for two months is also not recovered from him. The circumstances in which his pay is not paid may please be stated and the rent recovered from him early. The appointment order may also be tranced and a copy thereof forwarded to this office for verification.

...t Account of the Deputy Custodian of Evacuee Property,
...vide Audit's No.OA/Evac/7995 dated 6-9-1952).

...marks of the Custodian of ...mbay Property, Bombay.	Remarks of the Custodian General of E.P., New Delhi.	Further remarks of the Audit Office.
4.	5.	6.
...remarks.		
...these may be verified in the next audit.		
...y.C.E.P.is being requested to submit compliance early.		
...Orders may be awaited.		
...This may be verified in the next audit.		
...Dy.C.E.P.should return Audit Note immediately.		
...points ...sett. ...rty who ...(B)the ...m ...e	Dy.C.E.P.is requested to submit final replies early.	

...ntd...(2).

Annotated copy of the Audit Report on the Personal Depo
Bijapur for the period 1-10-1951 to 31-8-1952(Examiner

S.No.	Objection raised by the Examiner, Outstation Audit Department, Bombay.	Remarks of the Office Inspected.	R
1.	2.	3.	
	1. The audit of the accounts of the Dy. C.E.P.in Bijapur dist.for the two quarters ending March'52 was carried out on 21st to 24th and on 26th June,1952.The accounts for the entire period were scrutinised.There was no cash in hand in the office of the Deputy Custodian as all the transactions are made by cheques.The following remarks are offered: Two statements one showing the position of the immovable property of the evacuees upto 13-3-52 and the other showing the properties other than immovable property are enclosed		
	Previous Audit.		
	2. 3(a).Para 2 of the A.R.for the period from the beginning to 31-3-51:-Maintenance of registers as per Rule 39 of the A.E.P.(Central)Rules 1950. All the required registers have since been maintained by the Dy.Custodian's office except those in form Nos.18,20,28,30&31.The register in form No.21 was found to be incomplete. The register in form No.31 has not been maintained as it has since been discontinued under Govt.of India orders.	The remaining registers are being brought upto-date.	
	3. (b)Para 3(c) ibid:- The Bagalkot Taluka has not yet maintained the following registers:- Registers in form Nos.16,18,21,22,27,28,29&30. The gisters maintained have not been signed by any responsible officer and cash verification certificate not recorded in the cash book.Necessary instructions may be issued in this connection.	Report from the Asstt.C. E.P.,Bagalkot is still awaited and he has been expedited.	
	4. (c)Para 4 ibid:-Evacuee properties in Bijapur Dist. Orders of the Custodian General of E.P.for payment of sales tax of Rs.10,048-1-6 are awaited.	A report in this respect is already forwarded under this office no.EVP/8.Audit dt.10-10-1952.	
	5. (d)Para 7 ibid:-The monthly classified Abstracts in form No.29 have not yet been prepared.	The monthly abstract in fo No.29 are now being submit regularly.	
	6. (e)Audit Note:-The audit note containing minor objections has not yet been returned duly replied to. It should be returned in original with replies noted in the column provided for the purpose.		
	Current Audit.		
	7. Property of evacuee Haulabu Peer Mohomad and Karimbuy Peer Mohomad(Sr.No.1 of the Stt.No.1):- The house and shop were rented on lease at Rs.360/-P.A.to one Mohomed Husseein Umarsheb who was taken over or 29-8-51. Bothe the house and shop were kept locked from that date for about seven months. As Shri Honlabux Peer Mohomad migrated to Pakistan on or about 12-8-1947,their case is governed by Section 2(d) (i) of the Administration of Evacuee Property Act 1950. The rent of the property is,therefore,recoverable from the date of leaving India by the Evacuees i.e. from 12-8-47 and works upto Rs.1,416-5-0 upto 28-8-51. For the period 29-8-51 to 31-3-52,the property was sealed. No rent is, therefore, recoverable for that period. An amount of Rs.30-6-0 only was recovered on 31-3-52. The recovery of of the balance of Rs.1,326-15-0 may please be expedited.	Compliance reports on thes are still awaited from the Custodians of Evacuee Prop are expedited. As regards Treasury Officer has b expedited to carry on adjustment.	